

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



ANNUAL REGISTER

June 30, 1950

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1950

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STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA

CHARLES C. POTTER, C.P.A.
Chairman

North Main Building
ORLANDO, FLORIDA

CHARLES B. COSTAR, C.P.A.
Secretary

903 First National Bank Building
MIAMI, FLORIDA

HARRY BLUMIN
420 Lincoln Road
MIAMI BEACH, FLORIDA

P. W. FISHER
1412 Barnett National Bank Building
JACKSONVILLE, FLORIDA

JOSEPH A. SWEENY, C.P.A.
1016 First National Bank Building
TAMPA, FLORIDA

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1949/50

MEMBERSHIP

FLORIDA STATE BOARD OF ACCOUNTANCY

1905 - 1950

Member	Date of Commission	Term
*EDGAR I. MATTHEWS	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DeSAUSSURE	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON	Dec. 6, 1915	3 Years
H. V. FOY	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY	July 7, 1927	1 Year
*C. CECIL BRYANT	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL	Oct. 10, 1928	3 Years
CHARLES B. COSTAR	Aug. 17, 1929	2 Years
	Sept. 17, 1947	Expires Aug. 26, 1951
*HORRIE P. ANDREWS	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER	Aug. 19, 1931	2 Years
	Aug. 24, 1948	Expires Aug. 24, 1952
WILBUR F. DIVINE	Aug. 19, 1933	4 Years
ROGER W. COLE	Nov. 15, 1934	4 Years
LEONARD L. ABESS	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
D. A. SMITH	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN	Oct. 5, 1937	4 Years
JOSEPH HARTMAN	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.	Apr. 12, 1943	2 1/4 Years
	Aug. 19, 1945	4 1/2 Years
CLAUDE K. MILLIGAN	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY	Aug. 18, 1945	4 Years
	Nov. 5, 1949	Expires Aug. 17, 1953
P. W. FISHER	Aug. 25, 1946	Expires Aug. 25, 1950
HARRY BLUMIN	Jan. 10, 1950	Expires Aug. 13, 1953

* Deceased.

Draft of issuing office, 2/19/51.

STATISTICS

July 1, 1949 through June 30, 1950

FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Registrations—1949	397	48
New CPA's	68	
Reinstatements	2	1
TOTAL	467	49
Suspensions for non-payment of		
Registration Fees		1
Deaths	6	3
	~~397~~	~~49~~
PAID INDIVIDUAL		
REGISTRATIONS—1950	461	45
Firm Registrations—1950	59	3
TOTAL	520	48

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FOREWORD

The profession of public accountancy in Florida is regulated by the provisions of law found in Chapter 473, Florida Statutes, 1941; a statement of which will be found hereinafter. This chapter is a compilation of Acts more specifically described as Chapter 15637, Acts of 1931, together with certain amendments and additions embodied in Chapters 17265, 17266 and 17267, Acts of 1935. These in turn were an outgrowth of the original regulatory legislation known as Chapter 12290, Acts of 1927, under the provisions of which the then practicing accountant might apply for and receive a Certificate of Authority to thereafter practice as a Public Accountant. This Act also provided that the issuance of Certificates of Authority should cease after January 1, 1928. This provision was designed with the intention that henceforth entrance into the profession would be limited to successful candidates in the examination for certified public accountant.

Chapter 24164, Florida Laws, 1947, Amended Sections 473.12, 473.19, 473.21, 473.26 and added Sections 473.27 and 473.28.

Under the provisions of law cited no person may practice in Florida as a Certified Public Accountant, or as a Public Accountant, unless such person shall be the holder of a certificate, as a Certified Public Accountant or as a Public Accountant, in full force and effect, issued by the State Board of Accountancy. Both Certified Public Accountants and Public Accountants are governed by the same laws and practice under the same rules and regulations and standards of professional conduct and are subject to the same penalties of suspension and revocation of certificates. The Certified Public Accountant received his certificate as a result of an examination or by waiver of such examination. The Public Accountant received his certificate of authority by furnishing satisfactory evidence that he was in 1927 maintaining an office for the practice of public accountancy within the State of Florida, or was similarly employed at that time.

All Certified Public Accountants and Public Accountants are required to register annually with the State Board of Accountancy. Failure to register as required subjects such practitioner to suspension of his right to practice. The list of Certified Public Accountants and Public Accountants presented herein are those Florida practitioners registered with the State Board of Accountancy as of May 31, 1950, who are entitled to practice their profession in the State during the year 1950. All others have been suspended.



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Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice Their Profession in the State of Florida For the Year 1950

C.P.A. Certificate Number	1950 Registration Number	
19	1290-B	ABERNETHY, W. M.—State Auditing Dept., Tallahassee, Fla.
175	794-B	ABESS, LEONARD L.—Abess, Morgan & Altemus, 1620 duPont Bldg., Miami, Fla.
538	1126-B	AHRANO, MARK A.—Washington Square Bldg., Tallahassee, Fla.
424	1139-B	ALFORD, L. E.—220 Bus Terminal Bldg., P.O. Box 585, Tampa, Fla.
325	1143-B	ALLEN, GEORGE E.—Allen & Gilliam, 12 Collier Arcade, Fort Myers, Fla.
275	796-B	ALTEMUS, ROBERT M.—Abess, Morgan & Altemus, 1620 duPont Bldg., Miami, Fla.
510	1208-B	ANDERSON, K. F.—235 S. Miami Avenue, Miami, Fla.
267	782-B	ANDREWS, MERRILL H.—517 Laura St., Jacksonville, Fla.
493	898-B	ARMSTRONG, PENDLETON R.—307 Consolidated Bldg., Jacksonville, Fla.
54	954-B	ARNER, W. W.—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
R-35	1077-B	ASHMAN, EDWARD D.—Blumina & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
45	1094-B	AUSTIN, ELLIOTT G.—2906 San Rafael St., Tampa, Fla.
476	1058-B	AVIRETT, ABNER JR.—Florida State University, Box 941, Tallahassee, Fla.
385	1241-B	AYERS, CLARENCE R.—254 Giralda Ave., Coral Gables, Fla.
340	1148-B	BAER, ROBERT H.—212 Todd Bldg., Ocala, Fla.
366	1265-B	BAKER, CLINTON E.—P.O. Box 1233, Orlando, Fla.
184	1085-B	BAKER, L. WARREN—1004 Mercantile Bank Bldg., Dallas, Texas
397	1205-B	BALLOU, C. A.—C. A. Ballou & Son, 8-9 Lewis Bank Bldg., Tallahassee, Fla.
189	1284-B	BALLOU, CHARLES A., JR.—Centro Tecnico de Aeronautica, Av. Marechal Camara, 233, 80 andar, sala 8, Rio de Janerio, Brasil
284	1204-B	BALLOU, JAMES E.—C. A. Ballou & Son, 9 Lewis Bank Bldg., Tallahassee, Fla.
317	817-B	BAMFORD, WALTER C.—Elsberry Bldg., Belle Glade, Fla.
300	922-B	BARLOW, ANGUS S.—Potter, Loucks & Bower, 338 N. Main St., Orlando Fla.
410	1171-B	BARFIELD, DAVID C.—P.O. Box 218, Crestview, Fla.
57	1007-B	BARNES, EDWIN E.—Bureau of Internal Revenue, P.O. Box 4760, Jacksonville, Fla.
301	816-B	BARNES, RICHARD L.—Hall & Fisher, 1410 Barnett National Bank Bldg., Jacksonville, Fla.
R-14	818-B	BAUER, ELMER J.—Indian River Citrus Bank Bldg., Vero Beach, Fla.
314	1198-B	BEARDEN, RALPH H., JR.—Bearden & Dixon, 1015-17 Langford Bldg., Miami, Fla.
335	986-B	BEER, ALBERT J.—1202 Pan American Bank Bldg., Miami, Fla.
R-191	885-B	BEIGHTS, DAVID M.—Florida State University, Tallahassee, Fla.
543	1133-B	BELLA, NICHOLAS J.—210 South Franklin Street, Tampa, Fla.
356	870-B	BENJAMIN, EDWARD G.—Miami Beach First National Bank Bldg., Miami Beach, Fla.
296	1152-B	BERNSTEIN, BARNEY—406 Congress Bldg., Miami, Fla.
74	1098-B	BIGHAM, JAY E.—Bigham & Carter, 52 Western Union Bldg., P.O. Box 1947, Tampa, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

226	1146-B	BLAKE, ALFRED H.—Room 625 Court House, Miami, Fla.
452	1232-B	BLANTON, EDWARD A.—Graham & Blanton, 840 Ingraham Bldg., Miami, Fla.
257	1279-B	BLITCH, GORDON P.—605 Graham Bldg., Jacksonville, Fla.
194	1081-B	BLUMIN, HARRY—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
40	1174-B	BOGUE, RUSSELL S.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
265	846-B	BOLGER, JAMES L.—McClain & Bolger, 1517 duPont Bldg., Miami, Fla.
302	809-B	BOONE, JOHN W.—Daley & Boone, 610 Florida Bank Bldg., Orlando, Fla.
451	1194-B	BORDE, GEORGE H., JR.—Suite 8, Talley Bldg., 1027½ S. Florida Ave., Lakeland, Fla.
212	920-B	BOWER, HARRY W.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
437	1216-B	BRADFORD, HARLAND B.—Pentland, Purvis, Keller & Bradford, 803-5 Barnett National Bank Bldg., Jacksonville, Fla.
419	1239-B	BRADLEY, JOHN K.—Bradley & Triplett, 2724 Park St., Jacksonville, Fla.
500	1051-B	BRALEY, WILLIAM J.—Russell S. Bogue & Company, P.O. Box 2312, Tampa, Fla.
163	989-B	BROWN, C. G.—P.O. Box 1215, Tampa, Fla.
234	1145-B	BROWN, JAMES J.—U. S. Internal Revenue Service, 726 Dade Commonwealth Bldg., Miami, Fla.
409	1032-B	BULLOCK, CLAYTON L.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
271	806-B	BUNTING, NORMAN H.—Bunting & Comer, State Bank Bldg., Lake Wales, Fla.
185	822-B	BURKE, J. W.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
512	960-B	BURKE, WILLIAM J.—Ring, Mahony & Arner, 1202 duPont Bldg., Miami, Fla.
245	784-B	CALLAHAN, W. J.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
324	899-B	CALLAWAY, C. C.—1017 Comeau Bldg., West Palm Beach, Fla.
545	1202-B	CANTRELL, JAMES F.—410 Annex, Wallace S Bldg., Tampa, Fla.
347	811-B	CARLISLE, LAWRENCE W.—222 Stoval Professional Bldg., Tampa, Fla.
460	997-B	CARLSON, MARSHALL F.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
536	1227-B	CARR, EARL GRAFF—State Auditing Dept., Tallahassee, Fla.
R-147	912-B	CARTER, ARTHUR H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
329	1097-B	CARTER, SYLVANUS J.—Bigham & Carter, 52 Western Union Bldg., Tampa, Fla.
367	1131-B	CARTY, T. VAN RHYN—416 Tampa St., Tampa, Fla.
430	977-B	CARVER, W. G.—1734 Main St., Jacksonville, Fla.
R-46	1293-B	CASE, MILTON E.—Rex Meighen & Company, 1016 First National Bank Building, Tampa, Fla.
439	1271-B	CATLEDGE, WESLEY W., JR.—5-6 Brinkley Bldg., Tallahassee, Fla.
506	972-B	CHIVE, THEODORE F.—M. A. Montenegro & Company, 811 Wallace S. Bldg., Tampa, Fla.
307	1189-B	CHOATE, JOHN D.—Choate & McAlpin, 202 Sunrise Theatre Bldg., Fort Pierce, Fla.
237	873-B	CLEAVELAND, HAROLD H.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
386	937-B	CLENEAY, FRANK B.—201-3 Morse Arcade, Hollywood, Fla.
59	826-B	COCHRANE, JOHN P.—Cochrane & Cochrane, 505 Comeau Bldg., West Palm Beach, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

308	1264-B	COCHRANE, JOHN P., JR.—Cochrane & Cochrane, 505 Comeau Bldg., West Palm Beach, Fla.
311	1203-B	COHEN, MURRAY G.—927 Lincoln Rd., Miami Beach, Fla.
434	908-B	COLE, FRED E.—620 W. O. W. Bldg., Omaha, Nebraska
R-167	890-B	COLE, ROGER W.—807 Tampa Theatre Bldg., Tampa, Fla.
368	987-B	COLEMAN, CLAUDE D.—412 Palmer National Bank Bldg., Sarasota, Fla.
R-21	803-B	COLEMAN, MAXWELL L.—605 Biscayne Bldg., Miami, Fla.
431	1127-B	COLEMAN, RAYMOND C.—203-4 Hector Bldg., Fort Lauderdale, Fla.
477	1065-B	COLLEY, CHARLES C., JR.—145 N. Main St., Orlando, Fla.
34	1267-B	COLLEY, FRANK BROOKS—114 N. Adams St., Tallahassee, Fla.
92	1039-B	COLLINS, ALFRED E.—305 Morgan St., Tampa, Fla.
293	805-B	COMER, H. J., JR.—Bunting & Comer, State Bank Bldg., Lake Wales, Fla.
446	835-B	COMPTON, JACK T.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
247	950-B	CONLON, LYNDON C.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
R-26	978-B	CONROY, JOHN F.—900 Ingraham Bldg., Miami, Fla.
519	1274-B	CONTOPOULO, CHARLES—Rm. 430, 420 Lincoln Rd., Miami Beach, Fla.
232	936-B	COOK, ELMER W.—P.O. Box 1708, 344 Federal Bldg., Miami, Fla.
75	775-B	COSTAR, CHARLES B.—Charles B. Costar & Co., 901-7 First National Bank Bldg., Miami, Fla.
202	778-B	COWLES, FRANK L.—Pentland & Cowles, 302 Wallace S Bldg., Tampa, Fla.
432	833-B	CRABER, J. C.—1400 Central Ave., St. Petersburg, Fla.
494	1138-B	CRAFT, DONALD G.—6 Carpenters Bldg., Panama City, Fla.
327	880-B	CRAIG, T. E.—Pentland & Cowles, 302 Wallace S Bldg., Tampa, Fla.
492	1116-B	CREEL, LEAHMAN E., JR.—2614 W. Cervantes St., Pensacola, Fla.
304	991-B	CROSLAND, CLAYTON E., JR.—838 Johnson Ave., Lakeland, Fla.
513	1158-B	CROUCH, STANLEY H.—176 South Krome Ave., Homestead, Fla.
R-16	1040-B	CROWN, WILLIAM E., JR.—Crown & Company, 126 Legal Bldg., Clearwater, Fla.
R-39	1090-B	CURRY, BYRON T.—Shepard & Curry, 309 Citizens Bldg., West Palm Beach, Fla.
312	827-B	CURRY, ERIC G.—518 Southard St., P.O. Box 309, Key West, Fla.
270	1014-B	CURRY, GEORGE B., JR.—Sheldon, Curry & Masterson, 402 First National Bank Bldg., St. Petersburg, Fla.
152	1109-B	CURTIS, OMER G.—16 Arnot Bldg., Jacksonville Beach, Fla.
164	1108-B	DALEY, WILLIAM A.—Treasury Department, 621 Lynch Bldg., Jacksonville, Fla.
R-23	808-B	DALEY, W. O.—Daley & Boone, 610 Florida Bank Bldg., Orlando, Fla.
253	1280-B	DANDELAKE, GEORGE W.—301 Smith Bldg., Jacksonville, Fla.
479	895-B	DARBY, CHARLES D.—807 Tampa Theatre Bldg., Tampa, Fla.
447	886-B	DARBY, RICHARD E.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
484	1049-B	DAVIDSON, WALTER P.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
425	1282-B	DAVIES, HANBURY W.—2215 Riverside Ave., Jacksonville, Fla.
276	1180-B	DAVIS, JEWELL A.—Smoak, Davis & Nixon, 505 Graham Bldg., Jacksonville, Fla.
179	966-B	DAVIS, L. V.—502 Oak Street, Milton, Fla.
420	1153-B	DAVIS, R. WARREN—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
550	1195-B	DENNISON, FAYETTE, JR.—Bureau of Internal Revenue, P.O. Box 1388, Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

R-48	1275-B	DESSAINT, LOUIS M.—Smethurst & Parker, 204 Shoreland Bldg., Miami, Fla.
230	944-B	DEWHURST, JAMES E.—Bureau of Internal Revenue, P.O. Box 1708, Miami, Fla.
76	878-B	DICKINSON, GORDON M.—215 Conrad Bldg., DeLand, Fla.
332	783-B	DILNER, PHILIP W.—420 Lincoln Rd., Miami Beach, Fla.
142	965-B	DIVINE, WILBUR F.—711-13 Guaranty Bldg., West Palm Beach, Fla.
456	1199-B	DIXON, ORVILLE WRIGHT—Bearden & Dixon, 1015-17 Langford Bldg., Miami, Fla.
548	1187-B	DOMINICK, JULIAN K.—Pribble, Wells & Laney, Box 3667, Orlando, Fla.
203	1243-B	DUNN-RANKIN, FREDERIC—Frederic Dunn-Rankin & Company, 206 Park Avenue, South, Winter Park, Fla.
303	930-B	EASTLAND, MARK W., JR.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
527	1169-B	EBER, VICTOR I.—1802 Congress Bldg., Miami, Fla.
77	935-B	EDWARDS, CLIFFORD A.—302-6 First National Bank Bldg., Tampa, Fla.
427	823-B	EDWARDS, JESSE B.—17-18 Hillsboro Bank Bldg., Plant City, Fla.
390	1211-B	EDWARDS, VIVIAN—311 Camilo Ave., Coral Gables, Fla.
498	1190-B	EHRlich, ALVIN A.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
R-25	913-B	EISENHART, ARTHUR W.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
369	1028-B	ELSTON, J. IRA—619 First National Bank Bldg., Memphis, Tenn.
402	882-B	ENGLAND, WILLIAM R.—9 N. Florida Ave., Avon Park, Fla.
148	1022-B	EPPELSON, CLYDE A.—Clyde A. Epperson Audit Company, 843 Ingraham Bldg., Miami, Fla.
R-18	949-B	ERB, EUGENE T.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
408	961-B	ERWIN, CHESTER D., JR.—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
239	1281-B	EVANS, A. ROSS—505 Florida Bank Bldg., Orlando, Fla.
238	1095-B	EVANS, ROBERT P., III—Purvis, Evans, Gray & Powers, 209 Professional Bldg., Lakeland, Fla.
R-42	1215-B	EVARTS, HARRY W.—1009 Barnett National Bank Bldg., Jacksonville, Fla.
287	897-B	FAHS, JOHN L.—333 Federal Bldg., Jacksonville, Fla.
346	791-B	FALSONE, FRANK J.—1801½ 21st St., Tampa, Fla.
R-260	1011-B	FEIN, JOSEPH—Fein & Gassner, 508 Times Bldg., St. Petersburg, Fla.
487	854-B	FELD, MAX P.—310 Langford Bldg., Miami, Fla.
228	856-B	FINK, MALVERN B.—Rieders & Fink, 621 Graham Bldg., Jacksonville, Fla.
387	1129-B	FISHER, C. W.—1407-12 Harvey Bldg., West Palm Beach, Fla.
38	814-B	FISHER, P. W.—Hall & Fisher, 1410 Barnett National Bank Bldg., Jacksonville, Fla.
219	1089-B	FLY, J. WESLEY—P.O. Box 3507, Orlando, Fla.
9	1073-B	FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Company, Ocala, Fla.
27	781-B	FORNEY, W. J.—7-F Atlantic National Bank Annex, Jacksonville, Fla.
14	1268-B	FOY, HUBERT V.—807 First National Bank Bldg., Tampa, Fla.
463	907-B	FRANCO, MICHAEL J.—Abess, Morgan & Altemus, 1620 duPont Bldg., Miami, Fla.
359	779-B	FRIEDMAN, EDWARD—1655 Drexel Ave., Miami Beach, Fla.
55	788-B	FURMAN, M. G.—420 Lincoln Rd., Miami Beach, Fla.
48	1064-B	GALLASPY, BEN KEITH—2 Rector St., New York, N.Y.
R-44	1121-B	GASSNER, WALTER S.—Fein & Gassner, 508 Times Bldg., St. Petersburg, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

418	1226-B	GILBERT, DONALD E.—Russell S. Bogue & Company, P.O. Box 471, Fort Myers, Fla.
321	1142-B	GILLIAM, REXFORD W.—Allen & Gilliam, 12 Collier Arcade, Fort Myers, Fla.
244	900-B	GILLMAN, LOUIS—1224 Ingraham Bldg., Miami, Fla.
415	1136-B	GLOVER, V. DUDLEY, JR.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
36	858-B	GLUICK, LEWIS—1236 S. W. Seventh St., Miami, Fla.
210	1114-B	GOETZ, HARRY J.—604 W. Maple Ave., Merchantsville, New Jersey
R-30	1115-B	GOLDSTEIN, BENJAMIN B.—1403 duPont Bldg., Miami, Fla.
531	1053-B	GOLDSTEIN, IRVIN—219 E. Flagler St., Miami, Fla.
63	1261-B	GOODRICH, C. H.—Goodrich & Varnedoe, 401 Florida Baptist Bldg., Jacksonville, Fla.
R-32	861-B	GOTTLIEB, IRVING J.—Roth & Gottlieb, 819-21 Seybold Bldg., Miami, Fla.
453	1233-B	GRAHAM, GEORGE G.—Graham & Blanton, 840 Ingraham Bldg., Miami, Fla.
79	1117-B	GRAHAM, HARRY B.—1005 Seybold Bldg., Miami, Fla.
32	1024-B	GRAHAM, HOMER G.—Budget Commission, State of Florida, Tallahassee, Fla.
362	941-B	GRAY, HOWARD W.—Purvis, Gray & Powers, P.O. Box 16, Gainesville, Fla.
358	1019-B	GRAY, SYDNEY G.—Pentland and Gray, 601 Sanford Atlantic Bank Bldg., Sanford, Fla.
535	1238-B	GREENE, SINGLETON L.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
370	1183-B	GRIFFITH, RANDOLPH C.—Griffith & Johnston, 203 Washington St. Arcade, Orlando, Fla.
243	1071-B	GRIFFITH, T. T.—6404 N. E. Fifth Ave., Miami, Fla.
319	1296-B	GROSS, ELMER W.—3120 Lucaya St., Miami, Fla.
316	1149-B	GROSS, GILBERT—Congress Bldg., Miami, Fla.
507	1056-B	GUIDA, ANGELO—217 N. Franklin St., Tampa, Fla.
R-13	874-B	GUND, CHARLES F.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
371	902-B	GUSTAFSON, RAYMOND H.—646 Second Avenue South, St. Petersburg, Fla.
134	1130-B	HAINES, LELAND H.—604 Metcalf Bldg., Orlando, Fla.
457	990-B	HALL, DAVID W.—1216 Ingraham Bldg., Miami, Fla.
373	1196-B	HAMILTON, ROY W.—220 Telephone Bldg., Lakeland, Fla.
374	1075-B	HAMMOND, GRATTAN—1005 Metcalf Bldg., Orlando, Fla.
261	1191-B	HARRINGTON, ALFRED D.—316 Federal Bldg., Miami, Fla.
298	934-B	HARRIS, P. Y.—James & Harris, 122 W. Forsyth Street, Jacksonville, Fla.
16	976-B	HARRIS, ROY R.—117 N. 19th Ave., Hollywood, Fla.
395	1209-B	HART, RALPH M.—310 Citizens Bldg., West Palm Beach, Fla.
225	1027-B	HARTMAN, JOSEPH—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
522	1125-B	HARTMANN, MORTEN F.—811 S. W. 8th St., Miami, Fla.
140	1104-B	HARVEY, P. J.—Wilkins & Harvey, 304-7 Stovall Professional Bldg., Tampa, Fla.
483	943-B	HEARING, F. A.—203 Franklin Street, Tampa, Fla.
525	1135-B	HECK, JAMES M.—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
468	958-B	HEMMINGS, ARTHUR I.—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
521	1294-B	HENRIQUEZ, NORCOTT S.—Smethurst & Parker, 204 Shoreland Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

309	891-B	HENSON, J. LEWIS—207 Sweet Bldg., Fort Lauderdale, Fla.
515	985-B	HERZOG, WILLIAM A.—2611 W. Flagler St., Miami, Fla.
352	955-B	HEYWARD, WALTER S.—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
422	799-B	HICKMAN, WILLIAM P.—P.O. Box 651, Davenport, Fla.
542	1150-B	HIEPE, EDWIN—Fein & Gassner, 508 Times Bldg., St. Petersburg, Fla.
66	1093-B	HIGHGATE, D. A.—U.S. Treasury Dept., P.O. Box 3108, Orlando, Fla.
R-158	914-B	HILL, GORDON M.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
144	1245-B	HIMES, WHITNEY B.—Himes & Himes, 914 Harvey Bldg., P.O. Box 1585, West Palm Beach, Fla.
529	1213-B	HINTON, HARRY L.—1216 Ingraham Bldg., Miami, Fla.
530	1157-B	HIRSCH, GEORGE W.—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
313	865-B	HOCH, JOEL—1802 Congress Bldg., Miami, Fla.
533	1151-B	HOFFENBERG, BENNIE M.—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
R-187	915-B	HOFFMAN, LESLIE J.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
208	1168-B	HOGLE, FRANCIS M., JR.—219 Magnolia Ave., Daytona Beach, Fla.
109	802-B	HOLLEY, JAMES D. A.—807 Tampa Theatre Bldg., Tampa, Fla.
306	1087-B	HORAN, WILLIAM T.—Plymouth Citrus Growers Association, Plymouth, Fla.
471	1059-B	HOWARD, HARLEY—Treasury Department, P.O. Box 4760, Jacksonville, Fla.
504	973-B	HURST, HARRY E.—M. A. Montenegro & Company, 811 Wallace S. Bldg., Tampa, Fla.
R-31	1010-B	HURWITZ, ELI—223 E. Flagler St., Miami, Fla.
375	1248-B	IBBETSON, BERTRAM—806 Second St., Ocala, Fla.
349	992-B	ICENHOUR, JOHN E.—1009 Barnett National Bank Bldg., Jacksonville, Fla.
502	894-B	INGLEY, HERBERT, A., JR.—P.O. Box 2971, St. Petersburg, Fla.
376	911-B	IRVINE, NESBITT E.—P.O. Box 2827, St. Petersburg, Fla.
384	1266-B	IRWIN, ELMER F.—239 W. Adams St., P.O. Box 4455, Jacksonville, Fla.
413	933-B	ISTED, R. EUGENE—1261 Mercedes Ave., Orlando, Fla.
511	1225-B	JACKSON, JEROME B.—1514 Congress Bldg., Miami, Fla.
137	963-B	JAMES, BENJAMIN E.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
474	1047-B	JOHNSON, CHARLES W., JR.—225-27 Nasrallah Bldg., 2720 Park St., Jacksonville, Fla.
421	1005-B	JOHNSON, HAROLD C.—Valdes, McLain & Johnson, 512 Twelfth St., West, Bradenton, Fla.
398	1020-B	JOHNSON, ROLLO H.—810 Langford Bldg., Miami, Fla.
480	1182-B	JOHNSTON, JOHN A.—Griffith & Johnston, 203 Washington St. Arcade, Orlando, Fla.
24	1285-B	JORDAN, JOSIAH M.—506 Exchange Bldg., Jacksonville, Fla.
353	1155-B	KAISER, JULIUS H.—Williams & Kaiser, 443 Seybold Bldg., Miami, Fla.
489	1003-B	KANE, C. VERNON—Horwath & Horwath, 1331 duPont Bldg., Miami, Fla.
254	982-B	KANTOR, ERWIN P.—45 Buckman Bldg., Jacksonville, Fla.
467	1272-B	KANTZLER, MORRIS H.—420 Lincoln Rd., Miami Beach, Fla.
454	1067-B	KARO, WILLIAM H.—Bureau of Internal Revenue, P.O. Box 1708, Miami, Fla.
113	825-B	KARSHNER, ROY—214 Palmer Bldg., Atlanta, Georgia
547	1037-B	KEATING, JOHN J.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

104	843-B	KEEN, WILLIAM E.—407 Harvey Bldg., West Palm Beach, Fla.
118	947-B	KELLER, JAMES I., JR.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
396	1060-B	KENDALL, PETER C.—Clyde A. Epperson Audit Company, 843 Ingraham Bldg., Miami, Fla.
540	1273-B	KICKLITER, GEORGE K.—26 Beach Dr., No.; St. Petersburg, Fla.
503	810-B	KILGORE, FORREST A., JR.—Daley & Boone, 610 Florida Bank Bldg., Orlando, Fla.
R-40	959-B	KINDELAN, JAMES W.—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
R-15	1006-B	KLANDERMAN, GERALD E.—Shepard & Klanderman, 507 First Federal Bldg., St. Petersburg, Fla.
67	1214-B	KLUTTZ, OREN E.—P.O. Box 4760, Jacksonville, Fla.
552	964-B	LADO, FRED FERNANDO—807 First National Bank Bldg., Tampa, Fla.
334	866-B	LANDIS, LEO—Resnek & Landis, 605 Chamber of Commerce Bldg., Miami, Fla.
320	1186-B	LANEY, MARION G.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
544	1119-B	LANG, JAMES T.—Shepard & Klanderman, 507 First Federal Bldg., St. Petersburg, Fla.
198	1197-B	LaSALLE, ATHOS L.—27 S. W. Seventh Ave., Miami, Fla.
406	984-B	LASKY, MORTIMER—713 Citizens Bank Bldg., Norfolk, Virginia
377	967-B	LEACH, G. BLAND—Mote Bldg., Leesburg, Fla.
289	1178-B	LEAVY, YALE M.—1448 N. W. 36th St., Miami, Fla.
83	815-B	LeBARON, E. T.—Hall & Fisher, 1410 Barnett National Bank Bldg., Jacksonville, Fla.
326	834-B	LEE, FRANK O., JR.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
229	1163-B	LEFCOURT, SIDNEY—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
343	1043-B	LEONARD, GEORGE B.—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
126	1262-B	LESTER, A. GILBERT—502 Philips Professional Bldg., Winter Haven, Fla.
345	892-B	LEVINE, SAUL S.—420 Lincoln Rd., Miami Beach, Fla.
266	981-B	LEVINSON, MACY J.—229 S. W. 30th Rd., Miami, Fla.
165	876-B	LINDFORS, CHARLES H.—119 S. E. First Avenue, Fort Lauderdale, Fla.
R-24	848-B	LITTLE, ROBERT M.—Hall & Fisher, 1410 Barnett National Bank Bldg., Jacksonville, Fla.
464	1231-B	LOTTERMAN, LOUIS—235 Lincoln Rd., Miami Beach, Fla.
213	919-B	LOUCKS, JOHN E.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
549	1046-B	LUNDY, E. HOUSTON, JR.—P.O. Box 1591, Pensacola, Fla.
537	1263-B	LYLE, ROBERT TERRY—First National Bank Bldg., Clearwater, Fla.
378	1002-B	LYNCH, THOMAS P.—1002-3 Pan American Bank Bldg., Miami, Fla.
R-221	1212-B	MACTYE, WILLIAM H.—Sharman & Mactye, 1405 First National Bank Miami, Fla.
433	1283-B	MacWILLIAMS, R. E.—Internal Revenue Department, P.O. Box 1944, Oklahoma City, Oklahoma
R-29	1192-B	MAHLER, ALEXANDER—46 N. E. Sixth St., Miami, Fla.
291	995-B	MAHLER, JOSEPH—Post & Mahler, 10 N. E. Third Ave., Miami, Fla.
182	953-B	MAHONY, JOHN—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
R-20	1086-B	MANN, ISSIE B.—Morris & Mann, 811 Seybold Bldg., Miami, Fla.
399	1132-B	MANVILLE, F. G. H.—420 Seabreeze Blvd., Daytona Beach, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

85	901-B	MARE, JOHN B.—364 Brent Bldg., Pensacola, Fla.
482	1134-B	MARKS, DAVID L.—409 Cass St., Tampa, Fla.
295	1015-B	MASTERSON, MICHAEL D.—Sheldon, Curry & Masterson, 402 First National Bank Bldg., St. Petersburg, Fla.
391	893-B	MATTHEWS, JOHN A.—620 Pan American Bank Bldg., Miami, Fla.
248	881-B	MAURER, W. S.—316 Lang Bldg., Fort Lauderdale, Fla.
449	1257-B	MCALPIN, IRA M., JR.—Choate & McAlpin, 202 Sunrise Theatre Bldg., Fort Pierce, Fla.
388	1036-B	McCANDLISS, R. W.—744 Ingraham Bldg., Miami, Fla.
R-249	828-B	McCLAIN, A. H.—McClain & Bolger, 1517 duPont Bldg., Miami, Fla.
414	1041-B	McCRILLUS, ROBERT M.—Crown & Company, 126 Legal Bldg., Clearwater, Fla.
445	1118-B	McLAIN, L. W.—Valdes, McLain & Johnson, 516 Palmer National Bank Bldg., Sarasota, Fla.
482	597-B	MARKS, DAVID L.—1019 Powhattan Ave., Tampa, Fla.
56	929-B	MEIGHEN, REX—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
526	1210-B	MERMELL, MAC—1016 Langford Bldg., Miami, Fla.
277	1219-B	MEYER, HARRY H.—306 N. Miami Ave., Miami, Fla.
365	801-B	MILAM, RALPH L.—1453 Miami Rd., P.O. Box 5066, Jacksonville, Fla.
292	938-B	MILLER, DAVID W.—P.O. Box 3285, Tampa, Fla.
342	1193-B	MILLER, ROLLIN E.—141 Giralda Avenue, Coral Gables, Fla.
84	820-B	MILLIGAN, CLAUDE K.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
268	821-B	MILLIGAN, GEORGE L.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
252	1223-B	MIZRAHI, JOSEPH M.—119 Laura St., Jacksonville, Fla.
106	968-B	MONTENEGRO, M. A.—M. A. Montenegro & Company, 811 Wallace S Bldg., Tampa, Fla.
R-176	1141-B	MORGAN, GEORGE E.—6435 Second Ave. South, St. Petersburg, Fla.
263	795-B	MORGAN, ROBERT M.—Abess, Morgan & Altemus, 1620 duPont Bldg., Miami, Fla.
215	1278-B	MORRIS, CLARENCE C.—Morris & Mann, 811 Seybold Bldg., Miami, Fla.
528	1255-B	MORROW, SYLVESTER J.—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
473	1048-B	MOSHIER, WILLIAM F.—University of Florida, Gainesville, Fla.
469	1258-B	MOSS, GEORGE L.—University of California, Berkeley, Calif.
R-41	910-B	NETSCHER, EDWARD G.—203 Franklin St., Tampa, Fla.
442	1295-B	NEWKIRK, HOWARD D.—Kennedy Bldg., Pensacola, Fla.
R-38	792-B	NIXON, FRANCIS C.—Smoak, Davis & Nixon, 505 Graham Bldg., Jacksonville, Fla.
236	1177-B	NOEL, CECIL K.—211 Second Ave., No.; St. Petersburg, Fla.
441	1166-B	NOLA, LOUIS—University of Florida, Gainesville, Fla.
322	1106-B	NUNEZ, GEORGE T.—645 S. Oak Ave., Bartow, Fla.
443	1288-B	ODOM, DRAKON B.—State Auditing Dept., Tallahassee, Fla.
R-207	988-B	OLSHEN, J. W.—420 Lincoln Rd., Miami Beach, Fla.
196	1012-B	OOSTERHOUDT, O. J.—1009 Barnett National Bank Bldg., Jacksonville, Fla.
379	1165-B	OSBORNE, C. H. J.—62 N. Court St., Orlando, Fla.
459	1269-B	OTCHIN, JOSEPH L.—420 Lincoln Rd., Miami Beach, Fla.
R-34	1228-B	PARKER, CHARLES PALMER—Smethurst & Parker, 204 Shoreland Bldg.,
R-33	1244-B	PARKER, ROBERT—2170 N. W. 58th St., Miami, Fla.
472	1111-B	PARKER, WILLIAM D.—University of Florida, Gainesville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

273	1173-B	PATRICK, RAYMOND V.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
534	1038-B	PATTON, WILLIAM M.—Purvis, Gray & Powers, 123 W. University Ave., Gainesville, Fla.
458	979-B	PEEPLES, J. STEWART—811 Seybold Bldg., Miami, Fla.
360	1113-B	PENNEY, HARRY E.—804 Seybold Bldg., Miami, Fla.
18	945-B	PENTLAND, ROBERT, JR.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
231	1034-B	PEREZ, WALDO F.—Bureau of Internal Revenue, P.O. Box 1708, Miami, Fla.
331	1292-B	PERWIN, RICHARD I.—420 Lincoln Rd., Miami Beach, Fla.
328	924-B	PETERSON, CLARENCE A.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
R-47	1277-B	PFLUG, JOSEPH LYNN—Pentland and Gray, 601 Atlantic National Bldg., Sanford, Fla.
129	917-B	PHILLIPS, JOSEPH E.—201 Radio Center Bldg., Ft. Lauderdale, Fla.
461	786-B	POMERANTZ, LEWIS—927 Lincoln Rd., Miami Beach, Fla.
532	1062-B	POPE, HAROLD C.—Medical Arts Bldg., P.O. Box 368, Panama City, Fla.
R-259	994-B	POST, JOSEPH A.—Post & Mahler, 10 N. E. Third Ave., Miami, Fla.
20	918-B	POTTER, CHARLES C.—Potter, Loucks & Bower, 338 N. Main St., P.O. Box 3426, Orlando Fla.
481	923-B	POTTER, CHARLES M.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
256	940-B	POWERS, EARL P.—Purvis, Gray & Powers, 123 W. University Ave., Gainesville, Fla.
435	1033-B	PRINCE, JAMES H.—Suite 557, 800 Peachtree Bldg., Atlanta, Ga.
44	879-B	PROSSER, DAVID S.—201½ E. Lemon St., Lakeland, Fla.
125	946-B	PURVIS, HUGH F.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Florida.
193	939-B	PURVIS, ROY L.—Purvis, Gray & Powers, 123 W. University Ave., Gainesville, Fla.
52	983-B	PUTNAM, WORCESTER—660 34th Ave. South, St. Petersburg, Fla.
114	1249-B	QUINN, JIM—420 First National Bank Bldg., Tampa, Fla.
112	1021-B	RABE, ALBERT A.—512 Florida National Bank Bldg., St. Petersburg, Fla.
520	1140-B	RADLER, SAUL—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
392	831-B	RAMSEY, ERNEST A.—520 Southard St., Key West, Fla.
70	789-B	RAMSEY, GEORGE J.—1005 Seybold Bldg., Miami, Fla.
466	993-B	RAWLS, BERNARD D.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
R-22	957-B	READY, SAMUEL L.—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
R-222	916-B	REAMY, ROBERT L.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
405	867-B	RESNEK, ABRAHAM—Resnek & Landis, 605 Chamber of Commerce Bldg., Miami, Fla.
455	904-B	RHODES, WILLIAM B.—Elsberry Bldg., Belle Glade, Fla.
51	909-B	RICHEY, MISS MARY LUELLA—Florida State University, Tallahassee, Fla.
R-43	1026-B	RICKLING, JOHN W.—302 First National Bank Bldg., St. Petersburg, Fla.
250	855-B	RIEDERS, ROBERT M.—Rieders & Fink, 621 Graham Bldg., Jacksonville, Fla.
485	1030-B	RIFE, JOHN W.—Pentland, Purvis, Keller and Company, 1701-17 duPont Bldg., Miami, Fla.
305	956-B	RING, JOHN R.—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

181	952-B	RING, R. WARNER—Ring, Mahony & Arner, 1202-13 duPont Bldg., Miami, Fla.
440	819-B	RIVERS, JOSEPH F., II—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
195	1082-B	ROBERTS, CHARLES S.—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
108	777-B	ROBERTSON, J. L.—Pentland & Robertson, 126 Volusia Ave., Daytona Beach, Fla.
491	840-B	ROCHE, QUENTIN C.—University of Dayton, Dayton, Ohio
412	970-B	RODGERS, FREDERICK T.—M. A. Montenegro & Company, 811 Wallace S. Bldg., Tampa, Fla.
518	1052-B	RODMAN, MAX H.—Post & Mahler, 10 N. E. Third Ave., Miami, Fla.
49	1107-B	ROEHSNER, GEORGE H.—312 Wallace S Bldg., Tampa, Fla.
R-37	1110-B	ROSENBERG, NATHAN—1605 Congress Bldg., Miami, Fla.
407	862-B	ROTH, EDWARD S.—Roth & Gottlieb, 819-21 Seybold Bldg., Miami, Fla.
355	863-B	ROTH, LOUIS R.—Roth & Gottlieb, 819-21 Seybold Bldg., Miami, Fla.
364	1120-B	ROUSE, ALONZO O.—119 South Second St., Palatka, Fla.
323	1084-B	RUSSELL, CARLOS L.—Quartermaster School, P.O. Box 179, Camp Lee, Virginia
416	1289-B	RUSSELL, KENNETH G.—Purvis, Evans, Gray & Powers, P.O. Box 448, Sarasota, Fla.
297	1101-B	RYAN, ELEANOR M.—Frederic Dunn-Rankin & Company, 1507 Pan American Bank Bldg., Miami, Fla.
255	829-B	RYAN, JOHN F.—Treasury Dept., P.O. Box 822, Tallahassee, Fla.
411	1253-B	RYAN, WILLIAM B.—D. A. Smith & Company, 224 Hildebrandt Bldg., Jacksonville, Fla.
436	999-B	SACK, ELY J.—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
119	905-B	ST. JOHN, NEWTON D.—300 Consolidated Bldg., 118 E. Bay St., Jacksonville, Fla.
541	1222-B	SALB, CHESTER E.—1405 First National Bank Bldg., Miami, Fla.
516	1137-B	SALTER, ABRAHAM J.—1943 Hollywood Blvd., Hollywood, Fla.
278	872-B	SALTMARSH, THOMAS W.—Saltmarsh, Cleaveland & Gund, 6 W. Chase St., Pensacola, Fla.
R-50	1291-B	SAMMONS, CLEM H., JR.—316 Post Office Bldg., Miami, Fla.
279	1160-B	SATHRE, FLOYD M.—420 Lincoln Rd., Miami Beach, Fla.
242	824-B	SATIN, SEYMOUR—420 Lincoln Rd., Miami Beach, Fla.
490	975-B	SCHAFER, ABRAHAM—c/o M. G. Furman, 420 Lincoln Rd., Miami Beach, Fla.
400	812-B	SCHROERS, PAUL F.—315 Acacia Rd., West Palm Beach, Fla.
26	1078-B	SCHUYLER, W. L.—614 Ingraham Bldg., Miami, Fla.
R-206	844-B	SCHWARTZ, DAVID M.—210 S. Franklin St., Tampa, Fla.
224	787-B	SCHWARTZ, GEORGE—235 Lincoln Rd., Miami Beach, Fla.
87	1242-B	SELDEN, CHARLES B.—3618 N. E. Second Ave., Miami, Fla.
139	800-B	SENSENEY, CHARLES G.—Room 529, Veterans Administration, Washington, D.C.
264	790-B	SEVERY, EVERETT W.—4125 N. W. Seventh Ave., Miami, Fla.
380	853-B	SHARMAN, VICTOR J.—Sharman & Mactye, 1405 First National Bank Bldg., Miami, Fla.
448	1063-B	SHEALY, ARTHUR L., JR.—University of Florida, Gainesville, Fla.
107	1013-B	SHELDON, E. RUSSELL—Sheldon, Curry & Masterson, 402 First National Bank Bldg., St. Petersburg, Fla.
333	1068-B	SHELDON, FRED M.—Spear & Sheldon, 235 Lincoln Rd., Miami Beach, Fla.
438	847-B	SHELTON, JOHN W.—Hall & Fisher, 1410 Barnett National Bank Bldg., Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

98	1287-B	SHEPARD, LEE C.—Shepard and Klanderman, 507 First Federal Bldg., St. Petersburg, Fla.
246	1091-B	SHEPARD, LEE C., JR.—Shepard & Curry, 309 Citizens Bldg., West Palm Beach, Fla.
381	793-B	SHEPPARD, H. W.—115 Magnolia Ave., P.O. Box 414, Eustis, Fla.
426	1076-B	SHINGLER, FRANKLIN S.—Lake City, Fla.
509	1246-B	SIDEN, NATHAN—1403 duPont Bldg., Miami, Fla.
211	807-B	SIGAL, MYER O.—G. Bernd Company, Ocmulgee St., Macon, Ga.
315	1172-B	SIMKOWITZ, ISIDORE B.—350 Lincoln Rd., Miami Beach, Fla.
423	798-B	SIMMON, JOHN H.—909 Ashley St., Tampa, Fla.
272	871-B	SINGER, ARTHUR—311 Lincoln Rd., Miami Beach, Fla.
508	1236-B	SINGER, SEYMOUR—Weiss & Singer, 420 Lincoln Rd., Miami Beach, Fla.
470	1074-B	SLAYTON, GEORGE H.—Suite No. 6, Ritter Bldg., 1110½ Franklin St., Tampa, Fla.
R-223	1229-B	SMETHURST, B. M.—Smethurst & Parker, 204 Shoreland Bldg., Miami, Fla.
188	1252-B	SMITH, D. A.—D. A. Smith & Company, 224 Hildebrandt Bldg., Jacksonville, Fla.
330	969-B	SMITH, J. PAUL—M. A. Montenegro & Company, 811 Wallace S Bldg., Tampa, Fla.
417	1008-B	SMITH, R. BOB—Florida State University, Tallahassee, Fla.
338	1251-B	SMITH, RALPH Y.—D. A. Smith & Company, 224 Hildebrandt Bldg., Jacksonville, Fla.
505	971-B	SMITH, WILLIAM MARSHALL, JR.—M. A. Montenegro & Company, 811 Wallace S. Bldg., Tampa, Fla.
169	1179-B	SMOAK, PAUL R.—Smoak, Davis & Nixon, 505 Graham Bldg., Jacksonville, Fla.
551	1045-B	SPANN, JULIUS H.—Saltmarsh, Cleaveland & Gund, P.O. Box 1786, Pensacola, Fla.
341	1061-B	SPEAR, SIMEON D.—Spear & Sheldon, 235 Lincoln Rd., Miami Beach, Fla.
294	1220-B	SPERRY, JOSEPH A.—Sulphur Springs Hotel Bldg., P.O. Box 9086, Sulphur Springs, Fla.
546	1025-B	STAFFORD, WILLIAM H.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
R-49	1276-B	STERN SHEIN, LEWIS—420 Lincoln Rd., Miami Beach, Fla.
524	1201-B	STEWART, BASIL M., JR.—Ring, Mahony & Arner, 1202 duPont Bldg., Miami, Fla.
337	1035-B	STEWART, RICHARD H.—Internal Revenue Department, P.O. Box 1708, Miami, Fla.
499	1188-B	STONEROCK, ROBERT F.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
258	785-B	STUZIN, DAVID—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
166	1070-B	SWEENEY, JOSEPH A.—Lutz, Fla.
131	780-B	TAIT, EDWARD B.—8015 N. E. Second Ave., Miami, Fla.
R-28	1001-B	TERRY, LELAND E.—Pan American Bank Bldg., Miami, Fla.
389	1162-B	THOMPSON, EDGAR B.—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
382	1009-B	THOMPSON, EARLE R.—941 Grace Ave., Panama City, Fla.
465	1031-B	TOMLINSON, ALLEN, 3d—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
475	1240-B	TRIPLETT, JOSEPH I.—Bradley & Triplett, 2724 Park St., Jacksonville, Fla.
286	921-B	TRIPLETT, THOMAS E.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
450	838-B	TRIPP, CARL G.—Bunting, Comer & Tripp, 306 Marble Arcade Bldg., Lakeland, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

233	1218-B	TRUMBO, SILAS B.—P.O. Box 3108, Orlando, Fla.
R-45	896-B	TRUMBOWER, JERROLD S.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
154	1270-B	TURNBURKE, H. M.—First National Bank Bldg., Clearwater, Fla.
89	1124-B	TURNER, WILLIAM H., SR.—P.O. Box 1304, Miami, Fla.
496	1079-B	TURNEY, JOHN P.—506 Exchange Bldg., Jacksonville, Fla.
351	948-B	TYLER, W. J.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
344	832-B	TYTELL, BERNARD—404 Calumet Bldg., Miami, Fla.
138	1004-B	VALDES, JAMES F.—Valdes, McLain & Johnson, 512 Twelfth St. West, Bradenton, Fla.
280	1088-B	VALDES, ROBERT E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
149	1260-B	VARNEDOE, IRA J.—Goodrich & Varnedoe, 401 Florida Baptist Bldg., Jacksonville, Fla.
501	1050-B	VASS, GEORGE T.—Russell S. Bogue & Company, P.O. Box 2312, Tampa, Fla.
336	932-B	VILLANUEVA, FENOR—628 S. W. 16th Ave., Miami, Fla.
R-186	998-B	VROON, JULIUS M.—234 Biscayne Blvd., Miami, Fla.
486	1029-B	WALKER, KENNETH D.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
523	1221-B	WACHA, FRANK A.—Himes & Himes, P.O. Box 1585, West Palm Beach, Fla.
539	1112-B	WAITE, ROBERT S.—Bunting & Comer, State Bank Bldg., Lake Wales, Fla.
43	1080-B	WALTON, WILLIAM O.—811 Seybold Bldg., Miami, Fla.
310	1159-B	WALZ, RAY J.—305 First National Bank Bldg., Coral Gables, Fla.
299	813-B	WARD, J. T.—Hall & Fisher, 1410 Barnett National Bank Bldg., Jacksonville, Fla.
174	1224-B	WARMACK, WILLIAM J.—5025 42nd St. N.W., Washington, D.C.
209	906-B	WASSERMAN, SIDNEY—420 Lincoln Rd., Miami Beach, Fla.
162	1147-B	WEATHERS, JOHN C.—Bureau of Internal Revenue, P.O. Box 1708, Miami, Fla.
R-36	845-B	WEAVER, JAMES S.—Bryant & Weaver, 118 E. Broadway, Ocala, Fla.
393	804-B	WEBB, J. HOWARD—706 Chamber of Commerce Bldg., Miami, Fla.
R-5	1161-B	WEBER, OTTO F.—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
R-19	797-B	WEINBERG, MORRIS W.—Abess, Morgan & Altemus, 1620 duPont Bldg., Miami, Fla.
288	839-B	WEINER, BENJAMIN—1428 duPont Bldg., Miami, Fla.
361	1072-B	WEINER, MILTON—3020 S. W. 4th Ave., Miami, Fla.
240	1235-B	WEISS, EUGENE J.—Room 255, 420 Lincoln Rd., Miami Beach, Fla.
99	1044-B	WEISS, PAUL J.—1002-3 Pan American Bank Bldg., Miami, Fla.
517	1100-B	WELLISCH, KURT—350 Lincoln Rd., Miami Beach, Fla.
339	860-B	WELLS, GORDON W.—University of Miami, Coral Gables, Fla.
283	1185-B	WELLS, H. IRVIN—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
497	1066-B	WELLS, HAROLD E.—Sheldon, Curry & Masterson, 402 First National Bank Bldg., St. Petersburg, Fla.
495	1181-B	WETHERINGTON, CARLTON A.—Smoak, Davis & Nixon, 505 Graham Bldg., Jacksonville, Fla.
130	836-B	WHITFIELD, GEORGE B.—141 W. Jackson Blvd., Chicago., Ill.
318	1057-B	WIENER, ABRAHAM B.—406 Congress Bldg., Miami, Fla.
394	776-B	WILEY, C. ARTHUR—Charles B. Costar & Co., 903 First National Bank Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

21	1105-B	WILKINS, M. L.—Wilkins & Harvey, 304-7 Stovall Professional Bldg., Tampa, Fla.
383	1167-B	WILLIAMS, CHARLES H.—202 Drane Bldg., Lakeland, Fla.
354	1154-B	WILLIAMS, ELMO H.—Williams & Kaiser, 443 Seybold Bldg., Miami, Fla.
281	1207-B	WILLIAMS, GEORGE H., JR.—204 Meisch Bldg., Sanford, Fla.
401	1170-B	WILLIS, BRYAN M.—State Auditing Department, State of Florida, Tallahassee, Fla.
428	1128-B	WINN, W. O.—Love Bldg., P.O. Box 794, Delray Beach, Fla.
282	1250-B	WINTERBURN, JACK R.—410 Graham Bldg., Jacksonville, Fla.
462	903-B	WINTERS, ARTHUR L.—921 Seybold Bldg., Miami, Fla.
478	931-B	WITTENSTEIN, JOSEPH—Wittenstein & Hartman, 409 Metcalf Bldg., Orlando, Fla.
404	1176-B	WOLFE, WILLIAM A.—Morse Arcade, Hollywood, Fla.
403	951-B	WRIGHT, WILLIAM R.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.

Alphabetical List of Firms of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice

Their Profession in the State of Florida

For the Year 1950

1950
Registration
Number

- 980-B ABESS, MORGAN & ALTEMUS—1620 duPont Bldg., Miami, Fla.
Leonard L. Abess, C.P.A.; Robert M. Morgan, C.P.A.; Robert M. Altemus, C.P.A.;
Morris W. Weinberg, C.P.A.
- 1144-B ALLEN & GILLIAM—11-12 Collier Arcade, Box 1306, Fort Myers, Fla.
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.
- 1206-B C.A. BALLOU AND SON—8-9 Lewis Bank Bldg., P.O. Box 896, Tallahassee, Fla.
C. A. Ballou, C.P.A.; James E. Ballou, C.P.A.
- 1200-B BEARDEN & DIXON—1015-17 Langford Bldg., Miami, Fla.
Ralph H. Bearden, Jr., C.P.A.; Orville Wright Dixon, C.P.A.
- 1099-B BIGHAM & CARTER—52 Western Union Bldg., P.O. Box 1947, Tampa, Fla.
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.
- 1083-B BLUMIN & ROBERTS—420 Lincoln Rd., Miami Beach, Fla.
Harry Blumin, C.P.A.; Charles S. Roberts, C.P.A.
- 1175-B RUSSELL S. BOGUE & COMPANY—501 Morgan St., P.O. Box 2312, Tampa, Fla.
Russell S. Bogue, C.P.A.; Raymond V. Patrick, C.P.A.; Frank O. Lee, Jr., C.P.A.;
Jack T. Compton, C.P.A.; R. Bob Smith, C.P.A.
- 1054-B BRADLEY AND TRIPLETT—2724 Park St., Jacksonville, Fla.
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.
- 859-B BRYANT & WEAVER—118 E. Broadway, Ocala, Fla.
James S. Weaver, C.P.A.
- 887-B BUNTING & COMER—State Bank Bldg., Lake Wales, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.
- 852-B BUNTING, COMER & TRIPP—Marble Arcade Bldg., Lakeland, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp, C.P.A.
- 841-B CALLAHAN & STUZIN—1225 duPont Bldg., Miami, Fla.
W. J. Callahan, C.P.A.; David Stuzin, C.P.A.
- 1256-B CHOATE & McALPIN—202 Sunrise Theatre Bldg., Fort Pierce, Fla.
John D. Choate, C.P.A.; Ira M. McAlpin, Jr., C.P.A.
- 1017-B COCHRANE & COCHRANE—200 Peacock Bldg. Fort Pierce, Fla.
John P. Cochrane, C.P.A.; John P. Cochrane, Jr., C.P.A.
- 837-B CHARLES B. COSTAR & CO.—901-7 First National Bank Bldg., Miami, Fla.
Charles B. Costar, C.P.A.; C. Arthur Wiley, C.P.A.
- 1042-B CROWN AND COMPANY—126 Legal Bldg., Clearwater, Fla.
W. E. Crown, Jr., C.P.A.; R. M. McCrillus, C.P.A.
- 877-B DALEY & BOONE—610 Florida Bank Bldg., Orlando, Fla.
W. O. Daley, C.P.A.; J. W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.
- 1102-B FREDERIC DUNN-RANKIN & CO.—1507 Pan American Bank Bldg., Miami, Fla.
206 Park Ave., South, Winter Park, Fla.
Frederic Dunn-Rankin, C.P.A.; Eleanor M. Ryan, C.P.A.
- 1023-B CLYDE A. EPPERSON AUDIT COMPANY—843 Ingraham Bldg., Miami, Fla.
Clyde A. Epperson, C.P.A.; Peter C. Kendall, C.P.A.
- 1122-B FEIN & GASSNER—508 Times Bldg., St. Petersburg, Fla.
Joseph Fein, C.P.A.; Walter S. Gassner, C.P.A.
- 1259-B GOODRICH & VARNEDOE—401 Florida Baptist Bldg., Jacksonville, Fla.
C. H. Goodrich, C.P.A.; I. J. Varnedoe, C.P.A.
- 1234-B GRAHAM & BLANTON—840 Ingraham Bldg., Miami, Fla.
George G. Graham, C.P.A.; Edward A. Blanton, C.P.A.
- 1184-B GRIFFITH & JOHNSTON—203 Washington St. Arcade, Orlando, Fla.
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- 849-B HALL AND FISHER—1410 Barnett National Bank Bldg., Jacksonville, Fla.
604 Metcalf Bldg., Orlando, Fla.
P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes,
C.P.A.
- 1055-B HARTMAN AND SACK—307 Clark Bldg., Jacksonville, Fla.
Joseph Hartman, C.P.A.; Ely J. Sack, C.P.A.
- 1247-B HIMES & HIMES—P.O. Box 1585, West Palm Beach, Fla.
Whitney B. Himes, C.P.A.
- 888-B JAMES AND HARRIS—122 W. Forsyth St., Jacksonville, Fla.
Benjamin E. James, C.P.A.; P. Y. Harris, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- 842-B McCLAIN & BOLGER—1517 duPont Bldg., Miami, Fla.
A. H. McClain, C.P.A.; James L. Bolger, C.P.A.
- 927-B REX MEIGHEN & COMPANY—1016 First National Bank Bldg., Tampa, Fla.
Rex Meighen, C.P.A.; Mark W. Eastland, Jr., C.P.A.; Robert E. Valdes, C.P.A.;
William H. Stafford, C.P.A.
- 869-B MILLIGAN & BURKE—925 Barnett National Bank Bldg., P.O. Box 1079, Jackson-
ville, Fla.
C. K. Milligan, C.P.A.; J. W. Burke, C.P.A.; G. L. Milligan, C.P.A.
- 974-B M. A. MONTENEGRO & COMPANY—811 Wallace S. Bldg., P.O. 789, Tampa, Fla.
M. A. Montenegro, C.P.A.; J. Paul Smith, C.P.A.; Frederick T. Rodgers, C.P.A.;
Wm. Marshall Smith, Jr., C.P.A.
- 850-B PENTLAND & COWLES—302 Wallace S Bldg., Tampa, Fla.
Robert Pentland, Jr., C.P.A.; Frank L. Cowles, C.P.A.
- 1018-B PENTLAND AND GRAY—601 Sanford Atlantic Bank Bldg., Sanford, Fla.
Robert Pentland, Jr., C.P.A.; Sydney G. Gray, C.P.A.
- 883-B PENTLAND, PURVIS, KELLER & COMPANY—1701-17 duPont Bldg., Miami, Fla.
Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, Jr., C.P.A.;
W. J. Tyler, C.P.A.; Eugene T. Erb, C.P.A.; Lyndon C. Conlon, C.P.A.
- 1217-B PENTLAND, PURVIS, KELLER & BRADFORD—803-5 Barnett National Bank Bldg.,
Jacksonville, Fla.
Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, Jr., C.P.A.;
Harland B. Bradford, C.P.A.
- 851-B PENTLAND AND ROBERTSON—126 Volusia Ave., Daytona Beach, Fla.
Robert Pentland, Jr., C.P.A.; J. L. Robertson, C.P.A.
- 996-B POST AND MAHLER—10 N. E. 3rd Ave., Miami, Fla.
Joseph A. Post, C.P.A.; Joseph Mahler, C.P.A.
- 925-B POTTER, LOUCKS & BOWER—338 N. Main St., P.O. Box 3426, Orlando, Fla.
Charles C. Potter, C.P.A.; John E. Loucks, C.P.A.; Harry W. Bower, C.P.A.;
Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.;
Clarence A. Peterson, C.P.A.
- 1096-B PURVIS, EVANS, GRAY AND POWERS—209 Professional Bldg., Lakeland, Fla.
Roy L. Purvis, C.P.A.; Robert P. Evans, C.P.A.; Howard W. Gray, C.P.A.; Earl
P. Powers, C.P.A.
- 942-B PURVIS, GRAY AND POWERS—P.O. Box 16, Gainesville, Fla.
Roy L. Purvis, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.
- 868-B RESNEK & LANDIS—605 Chamber of Commerce Bldg., Miami, Fla.
Abraham Resnek, C.P.A.; Leo Landis, C.P.A.
- 857-B RIEDERS & FINK—621 Graham Bldg., Jacksonville, Fla.
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.
- 962-B RING, MAHONY & ARNER—1202-13 duPont Bldg., Miami, Fla.
1701-2 Barnett National Bank Bldg., Jacksonville, Fla.
R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; W. S.
Heyward, C.P.A.; John R. Ring, C.P.A.; S. L. Ready, C.P.A.
- 864-B ROTH & GOTTlieb—819-21 Seybold Bldg., Miami, Fla.
Louis R. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.; Edward S. Roth, C.P.A.
- 875-B SALTMARSH, CLEAVELAND & GUND—6 West Chase St., Pensacola, Fla.
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund,
C.P.A.
- 926-B SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.
Victor J. Sharmar, C.P.A.; William H. Mactye, C.P.A.
- 1016-B SHELDON, CURRY & MASTERSON—402 First Nat'l Bank Bldg., St. Petersburg, Fla.
E. Russell Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Michael D. Masterson,
C.P.A.
- 1092-B SHEPARD AND CURRY—309 Citizens Bldg., West Palm Beach, Fla.
Lee C. Shepard, Jr., C.P.A.; Byron T. Curry, C.P.A.
- 1286-B SHEPARD & KLANDERMAN—507 First Federal Bldg., St. Petersburg, Fla.
Lee C. Shepard, C.P.A.; Gerald E. Klanderman, C.P.A.
- 1230-B SMETHURST & PARKER—204 Shoreland Bldg., Miami, Fla.
B. M. Smethurst, C.P.A.; C. Palmer Parker, C.P.A.
- 1254-B D. A. SMITH AND COMPANY—224 Hildebrandt Bldg., Jacksonville, Fla.
D. A. Smith, C.P.A.; Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.
- 884-B SMOAK, DAVIS & NIXON—505 Graham Bldg., Jacksonville, Fla.
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.;
Carlton A. Wetherington, C.P.A.
- 1069-B SPEAR & SHELDON—235 Lincoln Rd., Miami Beach, Fla.
Simeon D. Spear, C.P.A.; Fred Michael Sheldon, C.P.A.
- 1123-B VALDES, McCLAIN & JOHNSON—516 Palmer National Bank Bldg., Sarasota, Fla.
512 Twelfth St. West, Bradenton, Fla.
James F. Valdes, C.P.A.; Lee W. McLain, C.P.A.; Harold C. Johnson, C.P.A.
- 1164-B WEBER, THOMPSON & LEFCOURT—217 Shoreland Bldg., Miami, Fla.
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.
- 1237-B WEISS AND SINGER—420 Lincoln Rd., Miami Beach, Fla.
Eugene J. Weiss, C.P.A.; Seymour Singer, C.P.A.
- 1103-B WILKINS AND HARVEY—306 Stovall Professional Bldg., Tampa, Fla.
M. L. Wilkins, C.P.A.; P. J. Harvey, C.P.A.
- 1156-B WILLIAMS & KAISER—443 Seybold Bldg., Miami, Fla.
Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.
- 928-B WITTENSTEIN AND HARTMAN—409 Metcalf Bldg., Orlando, Fla.
Joseph Hartman, C.P.A.; Joseph Wittenstein, C.P.A.

Alphabetical List of PUBLIC ACCOUNTANTS Authorized to Practice Their Profession in the State of Florida For the Year 1950

P.A. Certificate Number	1950 Registration Number	
359	425-A	ANDREWS, JOHN—911 Elliott St., P.O. Box 3291, Tampa, Fla.
362	423-A	BARNES, M. H.—1018 Citizens & Southern National Bank Bldg., Atlanta, Ga.
108	432-A	BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
111	469-A	BORCHARDT, MELVIN M.—102 N. 13th St., Tampa, Fla.
7	426-A	BOYLE, JOHN C.—415 Crozer Bldg., Chester, Penn.
43	454-A	BUCKLES, MARY AMES, MRS.—216 N. Fourth St., Palatka, Fla.
222	460-A	CHASSEVENT, GEORGES R.—Room 1917, 342 Madison Ave., N.Y., N.Y.
336	470-A	CLARK, A. S.—Tubbs Bldg., Melbourne, Fla.
353	452-A	CLARKE, I. LLOYD—P.O. Box 520, 210 City Bldg., St. Augustine, Fla.
122	467-A	DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Fla.
19	424-A	DISMORE, GEORGE B.—1863 Clarkson St., Jacksonville, Fla.
341	449-A	DUNN, MOREY—714 Florida Ave., West Palm Beach, Fla.
24	468-A	FIELD, FREDERIC T.—221 S. E. Second Ave., Fort Lauderdale, Fla.
473	444-A	FIELD, WILLIAM H.—P.O. Box 287, Miami Springs, Fla.
128	451-A	FLUNO, ARTHUR S.—781 Antoinette Ave., Winter Park, Fla.
131	431-A	FOYE, ARTHUR B.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
133	443-A	GANE, O. A.—211 South Olive St., West Palm Beach, Fla.
466	435-A	GIVEN, A. F.—420 Congress Bldg., Miami, Fla.
380	438-A	GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
249	455-A	HACKNEY, JAMES H.—215 Second Ave. S.W., Largo, Fla.
34	461-A	HENSON, MISS M. GLENN—1103 Cumberland Ave., Tampa, Fla.
386	465-A	HIGGINS, JOHN W.—Hillsborough County Budget Board, 304 Tampa St., Tampa, Fla.
143	441-A	HORWATH, ERNEST B.—41 E. 42nd St., New York, N.Y.
147	442-A	HORWATH, JOHN N.—100 W. Monroe St., Chicago, Ill.
356	459-A	JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Fla.
40	430-A	JONES, LUTHER W.—2400 53rd St. South., Gulfport, Fla.
392	446-A	LEPPARD, WILLIAM M.—1505 Candler Bldg., Atlanta, Ga.
393	429-A	LINDFORS, E. C.—119 S. E. First Ave., Ft. Lauderdale, Fla.
268	456-A	LOPEZ, A. V., SR.—Graham Bldg., Jacksonville, Fla.
157	466-A	MARKS, CHARLES H.—705 Langford Bldg., Miami, Fla.
276	453-A	MARTZ, ROLLIE C.—2047 21st Ave. North, St. Petersburg, Fla.
272	440-A	McGEE, F. E.—P.O. Box 8, Riverside Station, Miami, Fla.
401	436-A	MILLER, GEORGE B.—152 N. E. 92nd St., Miami, Fla.
289	471-A	NORTON, CLAUDE C.—Volusia County Kennel Club, Inc., 1222 duPont Bldg., Miami, Fla.
292	447-A	PACE, MURL E.—14 E. Church St., Orlando, Fla.
167	433-A	PALMER, LESLIE E.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
66	458-A	PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
421	445-A	SAWYER, CLIFTON A.—3618 N. E. Second Ave., Miami, Fla.
177	450-A	SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
467	462-A	SCHWERDTFEGGER, GEORGE—605 W. Lafayette St., Tampa, Fla.
307	434-A	SERGEANT, J. D.—907 Ingraham Bldg, Miami, Fla.
80	463-A	SMYTH, F. B.—1464 E. Lloyd St., Pensacola, Fla.
333	464-A	THOMAS, ROLAND E.—739 Standish Place, Jacksonville, Fla.
188	439-A	TOTH, LOUIS—41 E. 42nd St., New York, N.Y.
318	448-A	WALKER, RAY H.—Florida National Bank Bldg., Bartow, Fla.

**Alphabetical List of Firms of
PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1950**

1950
Registration
Number

- 437-A HASKINS & SELLS—1825 Barnett National Bank Bldg., Jacksonville, Fla.
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Leslie E. Palmer, P.A.
- 428-A HORWATH & HORWATH—1331 duPont Bldg., Miami, Fla.
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; C. Vernon Kane, C.P.A.
- 427-A PRIBBLE, WELLS & LANEY—409 American Bldg., Orlando, Fla.
R. C. Pribble, P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; R. F. Stonerock, C.P.A.; A. A. Ehrlich, C.P.A.

Geographical List of CERTIFIED AND PUBLIC ACCOUNTANTS

Authorized to Practice

Their Profession in the State of Florida

For the Year 1950

NORTHEASTERN AREA

DAYTONA BEACH

HOGLE, FRANCIS M., JR., C.P.A.; 219 Magnolia Ave.
MANVILLE, F. G. H., C.P.A.; 420 Seabreeze Blvd.
ROBERTSON, J. L., C.P.A.; Pentland & Robertson, 126 Volusia Ave.

GAINESVILLE

GRAY, HOWARD W., C.P.A.; Purvis, Gray & Powers, 123 W. University Ave.
MOSHIER, WILLIAM F., C.P.A.; University of Florida
NOLA, LOUIS, C.P.A.; University of Florida
PARKER, WILLIAM D., C.P.A.; University of Florida
PATTON, WILLIAM M., C.P.A.; Purvis, Gray & Powers, 123 W. University Ave.
POWERS, EARL P., C.P.A.; Purvis, Gray & Powers, 123 W. University Ave.
PURVIS, ROY L., C.P.A.; Purvis, Gray & Powers, 123 W. University Ave.
SHEALY, ARTHUR L., JR., C.P.A.; University of Florida

JACKSONVILLE

ANDREWS, MERRILL H., C.P.A.; 517 Laura St.
ARMSTRONG, PENDLETON R., C.P.A.; 307 Consolidated Bldg.
BARNES, EDWIN E., C.P.A.; Bureau of Internal Revenue, P.O. Box 4760
BARNES, RICHARD L., C.P.A.; Hall & Fisher, 1410 Barnett National Bank Bldg.
BLITCH, GORDON P., C.P.A.; 605 Graham Bldg.
BRADFORD, HARLAND B., C.P.A.; Pentland, Purvis, Keller & Bradford, 803-5 Barnett National Bank Bldg.
BRADLEY, JOHN K., C.P.A.; Bradley & Triplett, 2724 Park St.
BURKE, J. W., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
CARTER, ARTHUR H., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
CARVER, W.G., C.P.A.; 1734 Main St.
CURTIS, OMER G., C.P.A.; 16 Arnot Bldg., Jacksonville Beach
DALEY, WILLIAM A., C.P.A.; Treasury Department, 621 Lynch Bldg.
DANDELAKE, GEORGE W., C.P.A.; 301 Smith Bldg.
DAVIES, HANBURY W., C.P.A.; 2215 Riverside Ave.
DAVIS, JEWELL A., C.P.A.; Smoak, Davis & Nixon, 505 Graham Bldg.
DENNISON, FAYETTE, JR., C.P.A.; Bureau of Internal Revenue, P.O. Box 1388
EISENHART, ARTHUR W., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
EVARTS, HARRY W., C.P.A.; 1009 Barnett National Bank Bldg.
FAHS, JOHN L., C.P.A.; 333 Federal Bldg.
FINK MALVERN B., C.P.A.; Rieders & Fink, 621 Graham Bldg.
FISHEK, P. W., C.P.A.; Hall & Fisher, 1410 Barnett National Bank Bldg.
FORNEY, W. J., C.P.A.; 7-F Atlantic National Bank Annex
GOODRICH, C. H., C.P.A.; Goodrich & Varne-
doe, 401 Florida Baptist Bldg.

GREENE, SINGLETON L., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
HARRIS, P. Y., C.P.A.; James & Harris, 122 W. Forsyth St.
HARTMAN, JOSEPH, C.P.A.; Hartman & Sack, 307 Clark Bldg.
HILL, GORDON M., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
HOFFENBERG, BENNIE M., C.P.A.; Hartman & Sack, 307 Clark Bldg.
HOFFMAN, LESLIE J., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
HOWARD, HARLEY, C.P.A.; Treasury Department, P.O. Box 4760
ICENHOUR, JOHN E., C.P.A.; 1009 Barnett National Bank Bldg.
IRWIN, ELMER F., C.P.A.; 239 W. Adams St.
JAMES, BENJAMIN E., C.P.A.; James & Harris, 122 W. Forsyth St.
JOHNSON, CHARLES W., JR., C.P.A.; 225-27 Nasrallah Bldg., 2720 Park St.
JORDAN, JOSIAH M., C.P.A.; 506 Exchange Bldg.
KANTOR, ERWIN P., C.P.A.; 45 Buckman Bldg.
KLUTTZ, OREN E., C.P.A.; P.O. Box 4760
LeBARON, E. T., C.P.A.; Hall & Fisher, 1410 Barnett National Bank Bldg.
LITTLE, ROBERT M., C.P.A.; Hall & Fisher, 1410 Barnett National Bank Bldg.
MILAM, RALPH L., C.P.A.; 1453 Miami Rd., P.O. Box 5066
MILLIGAN, CLAUDE K., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
MILLIGAN, GEORGE L., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
MIZRAHI, JOSEPH M., C.P.A.; 119 Laura St.
NIXON, FRANCIS C., C.P.A.; Smoak, Davis & Nixon, 505 Graham Bldg.
OOSTERHOUDT, O. J., C.P.A.; 1009 Barnett National Bank Bldg.
REAMY, ROBERT L., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
RIEDERS, ROBERT M., C.P.A.; Rieders & Fink, 621 Graham Bldg.
RIVERS, JOSEPH F., II., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
RYAN, WILLIAM B., C.P.A.; D. A. Smith & Company, 224 Hildebrandt Bldg.
SACK, ELY J., C.P.A.; Hartman & Sack, 307 Clark Bldg.
SHELTON, JOHN W., C.P.A.; Hall & Fisher, 1410 Barnett National Bank Bldg.
ST JOHN, NEWTON D., C.P.A.; 500 Consolidated Bldg., 118 E. Bay St.
SMITH, D. A., C.P.A.; D. A. Smith & Company, 224 Hildebrandt Bldg.
SMITH, RALPH Y., C.P.A.; D. A. Smith & Company, 224 Hildebrandt Bldg.
SMOAK, PAUL R., C.P.A.; Smoak, Davis & Nixon, 505 Graham Bldg.
TRIPLETT, JOSEPH I., C.P.A.; Bradley & Triplett, 2724 Park St.
TURNERY, JOHN P., C.P.A.; 560 Exchange Bldg.
VARNEDO, IRA J., C.P.A.; Goodrich & Varne-
doe, 401 Florida Baptist Bldg.
WARD, J. T., C.P.A.; Hall & Fisher, 1410 Barnett National Bank Bldg.
WETHERINGTON, CARLTON A., C.P.A.; Smoak, Davis & Nixon, 505 Graham Bldg.
WINTERBURN, JACK R., C.P.A.; 410 Graham Bldg.

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

BELL, WILLIAM H., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
DISMORE, GEORGE B., P.A.; 1863 Clarkson St.
FOYE, ARTHUR B., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
LOPEZ, A. V., SR., P.A.; Graham Bldg.
PALMER, LESLIE E., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
THOMAS, ROLAND E., P.A.; 739 Standish Place

LAKE CITY

SHINGLER, FRANKLIN S., C.P.A.

PALATKA

ROUSE, ALONZO O., C.P.A.; 119 S. Second St.
BUCKLES, MARY AMES, P.A.; 216 N. 4th St.

ST. AUGUSTINE

CLARKE, I. LLOYD, P.A.; 210 City Bldg., P.O. Box 520

NORTHWESTERN AREA

MILTON

DAVIS, L. V., C.P.A.; 502 Oak St.

PANAMA CITY

CRAFT, DONALD G., C.P.A.; 6 Carpenters Bldg., P.O. Box 797
POPE, HAROLD C., C.P.A.; Medical Arts Bldg., P.O. Box 368
THOMPSON, EARLE R., C.P.A.; 941 Grace Ave.

PENSACOLA

CLEAVELAND, HAROLD H., C.P.A.; Saltmarsh, Cleaveland & Gund, 6 W. Chase St.
CREEL, LEAHMAN E., JR., C.P.A.; 2614 W. Cervantes St.
GUND, CHARLES F., C.P.A.; Saltmarsh, Cleaveland & Gund, 6 W. Chase St.
LUNDY, E. HOUSTON, JR., C.P.A.; P.O. Box 1591
MARE, JOHN B., C.P.A.; 364 Brent Bldg.
NEWKIRK, HOWARD D., C.P.A.; Kennedy Bldg.
SALTMARSH, THOMAS W., C.P.A.; Saltmarsh, Cleaveland & Gund, 6 W. Chase St.
SPANN, JULIUS H., C.P.A.; Saltmarsh, Cleaveland & Gund, 6 W. Chase St.
SMYTH, F. B., P.A.; 1464 E. Lloyd St.

TALLAHASSEE

ABERNATHY, W. M., C.P.A.; State Auditing Dept.
AHRANO, MARK A., C.P.A.; Washington Sq. Bldg.
AVIRETT, ABNER, JR., C.P.A.; Box 941, Florida State University
BALLOU, C. A., C.P.A.; C. A. Ballou & Son, 8-9 Lewis Bank Bldg.
BALLOU, JAMES E., C.P.A.; C. A. Ballou & Son, 8-9 Lewis Bank Bldg.
BEIGHTS, DAVID M., C.P.A.; Florida State University
CARR, EARL GRAFF, C.P.A.; State Auditing Dept.
CATLEDGE, WESLEY W., JR., C.P.A.; 5-6 Brinkley Bldg.
COLLEY, FRANK BROOKS, C.P.A.; 114 N. Adams St.
GRAHAM, HOMER G., C.P.A.; c/o Budget Commission, State of Florida
ODOM, DRAGON B., C.P.A.; State Auditing Dept.
RICHEY, MISS MARY LUELLA, C.P.A.; Florida State University
RYAN, JOHN F., C.P.A.; P.O. Box 822
SMITH, R. BOB, C.P.A.; Florida State University
WILLIS, BRYAN M., C.P.A.; State Auditing Dept.

CENTRAL AREA

AVON PARK

ENGLAND, W. R., C.P.A.; 9 N. Florida Ave., P.O. Box 427

BARTOW

NUNEZ, GEORGE T., C.P.A.; 645 S. Oak Ave.
WALKER, RAY H., P.A.; Florida National Bank Bldg.

BRADENTON

JOHNSON, HAROLD C., C.P.A.; Valdes, McLain & Johnson, 512 12th St., W.
VALDES, JAMES F., C.P.A.; Valdes, McLain & Johnson, 512 12th St., W.

CLEARWATER

CROWN, WILLIAM E., JR., C.P.A.; Crown & Company, 126 Legal Bldg.
LYLE, ROBERT TERRY, C.P.A.; First National Bank Bldg.
MCCRILLUS, ROBERT M., C.P.A.; Crown & Company, 126 Legal Bldg.
TURNBURKE, H. M., C.P.A.; First National Bank Bldg.

CRESTVIEW

BARFIELD, DAVID C., C.P.A.; P.O. Box 218

DAVENPORT

HICKMAN, WILLIAM P., C.P.A.; P.O. Box 651

DeLAND

DICKINSON, GORDON M., C.P.A.; 215 Conrad Bldg.

EUSTIS

SHEPPARD, H. W., C.P.A.; 115 Magnolia Ave., P.O. Box 414

FT. PIERCE

CHOATE, JOHN D., C.P.A.; Choate & McAlpin, 202 Sunrise Theatre Bldg.
McALPIN, IRA M., JR., C.P.A.; Choate & McAlpin, 202 Sunrise Theatre Bldg.

GULFPORT

JONES, LUTHER W., P.A.; 2400 53rd St., S.

LAKELAND

BORDE, GEORGE H., JR., C.P.A.; Suite 8, Talley Bldg., 1027½ S. Florida Ave.
CROSLAND, CLAYTON E., JR., C.P.A.; 838 Johnson Ave.
EVANS, ROBERT P., III, C.P.A.; Purvis, Evans, Gray and Powers, 209 Professional Bldg.
HAMILTON, ROY W., C.P.A.; 220 Telephone Bldg.
PROSSER, DAVID S., C.P.A.; 201½ E. Lemon St.
TRIPP, CARL G., C.P.A.; Bunting, Comer & Tripp, 306 Marble Arcade Bldg.
WILLIAMS, CHARLES H., C.P.A.; 202 Drane Bldg., 311 E. Main St.

LAKE WALES

BUNTING, NORMAN H., C.P.A.; Bunting & Comer, State Bank Bldg.
COMER, H. J., JR., C.P.A.; Bunting & Comer, State Bank Bldg.
WAITE, ROBERT S., C.P.A.; Bunting & Comer, State Bank Bldg.

LARGO

HACKNEY, JAMES H., P.A.; 215 2nd Ave., S.W.

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

LEESBURG

LEACH, G. BLAND, C.P.A.; Mote Bldg.

LUTZ

SWEENEY, JOSEPH A., C.P.A.

MELBOURNE

CLARK, A. S., P.A.; Tubbs Bldg.

OCALA

BAER, ROBERT H., C.P.A.; 212 Todd Bldg.
 FORD, GEORGE H., C.P.A.; c/o Ocala Manufacturing Ice & Packing Co.
 IBBETSON, BERTRAM, C.P.A.; 806 2nd St.
 WEAVER, JAMES S., C.P.A.; Bryant & Weaver, 118 E. Broadway

ORLANDO

BAKER, CLINTON E., C.P.A.; P.O. Box 1233
 BARLOW, ANGUS S., C.P.A.; Potter, Loucks & Bower, 338 N. Main St.
 BOONE, J. W., C.P.A.; Daley & Boone, 610 Florida Bank Bldg.
 BOWER, HARRY W., C.P.A.; Potter, Loucks & Bower, 338 N. Main St.
 COLLEY, CHARLES C., JR., C.P.A.; 145 N. Main St.
 DALEY, W. O., C.P.A.; Daley & Boone, 610 Florida Bank Bldg.
 DOMINICK, JULIAN K., C.P.A.; Pribble, Wells & Laney, 409 American Bldg.
 EHRLICH, ALVIN A., C.P.A.; Pribble, Wells & Laney, 409 American Bldg.
 EVANS, A. ROSS, C.P.A.; 505 Florida Bank Bldg.
 FLY, J. WESLEY, C.P.A.; P.O. Box 3507
 GRIFFITH, RANDOLPH C., C.P.A.; Griffith & Johnston, 203 Washington St. Arcade
 HAINES, LELAND H., C.P.A.; 604 Metcalf Bldg.
 HAMMOND, GRATTAN, C.P.A.; 1005 Metcalf Bldg.
 HIGHGATE, D. A., C.P.A.; P.O. Box 3108, U.S. Treasury Dept.
 ISTD, R. EUGENE, C.P.A.; 1261 Mercedes Ave.
 JOHNSTON, JOHN A., C.P.A.; Griffith & Johnston, 203 Washington St. Arcade
 KEATING, JOHN J., C.P.A.; Potter, Loucks & Bower, 338 N. Main St.
 KILGORE, FORREST A., JR., C.P.A.; Daley & Boone, 610 Florida Bank Bldg.
 LANEY, MARION G., C.P.A.; Pribble, Wells & Laney, 409 American Bldg.
 LOUCKS, JOHN E., C.P.A.; Potter, Loucks & Bower, 338 N. Main St.
 OSBORNE, C. H. J., C.P.A.; 62 N. Court St.
 PETERSON, CLARENCE A., C.P.A.; Potter, Loucks & Bower, 338 N. Main St.
 POTTER, CHARLES C., C.P.A.; Potter, Loucks & Bower, 338 N. Main St. P.O. Box 3426
 POTTER, CHARLES M., C.P.A.; Potter, Loucks & Bower, 338 N. Main St.
 STONEROCK, ROBERT F., C.P.A.; Pribble, Wells & Laney, 409 American Bldg.
 TRIPLETT, THOMAS E., C.P.A.; Potter, Loucks & Bower, 338 N. Main St.
 TRUMBOW, SILAS B., C.P.A.; P.O. Box 3108
 TRUMBOWER, JERROLD S., C.P.A.; Potter, Loucks & Bower, 338 N. Main St.
 WELLS, H. IRVIN, C.P.A.; Pribble, Wells & Laney, 409 American Bldg.
 WITTENSTEIN, JOSEPH, C.P.A.; Wittenstein & Hartman, 409 Metcalf Bldg.
 JONES, EDWIN P., P.A.; 1115 E. Colonial Dr.
 PACE, MURL E., P.A.; 14 E. Church St.
 PRIBBLE, ROLAND C., P.A.; Pribble, Wells & Laney, 409 American Bldg.

PLANT CITY

EDWARDS, JESSE B., C.P.A.; 17-18 Hillsboro Bank Bldg.

PLYMOUTH

HORAN, WILLIAM T., C.P.A.; Plymouth Citrus Growers Association

SANFORD

GRAY, SYDNEY G., C.P.A.; Pentland and Gray, 601 Sanford Atlantic Bank Bldg.
 PFUG, JOSEPH LYNN, C.P.A.; Pentland and Gray, 601 Sanford Atlantic Bank Bldg.
 WILLIAMS, GEORGE H., JR., C.P.A.; 204 Meisch Bldg., P.O. Box 1342

ST. PETERSBURG

CRABER, J. C., C.P.A.; 1400 Central Ave.
 CURRY, GEORGE B., JR., C.P.A.; Sheldon, Curry & Masterson, 402 First National Bank Bldg.
 FEIN, JOSEPH, C.P.A.; Fein & Gassner, 508 Times Bldg.
 GASSNER, WALTER S., C.P.A.; Fein & Gassner, 508 Times Bldg.
 GUSTAFSON, RAYMOND H., C.P.A.; 646 2nd Ave., S.
 HIEPE, EDWIN, C.P.A.; Fein & Gassner, 508 Times Bldg.
 INGLEY, HERBERT A., JR., C.P.A.; P.O. Box 2971
 IRVINE, NESBITT E., C.P.A.; P.O. Box 2827
 KICKLITER, GEORGE K., C.P.A.; 26 Beach Dr., North
 KLANDERMAN, GERALD E., C.P.A.; Shepard & Klanderman, 507 First Federal Bldg.
 LANG, JAMES T., C.P.A.; Shepard and Klanderman, 507 First Federal Bldg.
 MASTERSON, MICHAEL D., C.P.A.; Sheldon, Curry & Masterson, 402 First National Bank Bldg.
 MORGAN, GEORGE E., C.P.A.; 6435 2nd Ave., South
 NOEL, CECIL K., C.P.A.; 211 Second Ave., No.
 PUTNAM, WORCESTER, C.P.A.; 660 34th Ave., S.
 RABE, ALBERT A., C.P.A.; 512 Florida National Bank Bldg.
 RICKLING, JOHN W., C.P.A.; 302 First National Bank Bldg.
 SHELDON, E. RUSSELL, C.P.A.; Sheldon, Curry & Masterson, 402 First National Bank Bldg.
 SHEPARD, LEE C., C.P.A.; Shepard and Klanderman, 507 First Federal Bldg.
 WELLS, HAROLD E., C.P.A.; Sheldon, Curry & Masterson, 402 First National Bank Bldg.
 MARTZ, ROLLIE C., P.A.; 2047 21st Ave., N.

SARASOTA

COLEMAN, CLAUDE D., C.P.A., 412 Palmer National Bank Bldg.
 McLAIN, L. W., C.P.A.; Valdes, McLain & Johnson, 516 Palmer National Bank Bldg.
 RUSSELL, KENNETH G., C.P.A.; Purvis, Evans, Gray & Powers, P.O. Box 448

SULPHUR SPRINGS

SPERRY, JOSEPH A., C.P.A.; P.O. Box 9086, Sulphur Springs Hotel Bldg.

TAMPA

ALFORD, L. E., C.P.A.; 220 Bus Terminal Bldg., P.O. Box 585
 AUSTIN, ELLIOTT G., C.P.A.; 2906 San Rafael St.
 BELLA, NICHOLAS J., C.P.A.; 210 South Franklin St.
 BIGHAM, JAY E., C.P.A.; Bigham & Carter, 52 Western Union Bldg., P.O. Box 1947
 BOGUE, RUSSELL S., C.P.A.; Russell S. Bogue & Company, 501 Morgan St., P.O. Box 2312
 BRALEY, WILLIAM J., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.
 BROWN, C. G., C.P.A.; P.O. Box 1215

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

CANTRELL, JAMES F., C.P.A.; 410 Annex, Wallace S. Bldg.
 CARLISLE, LAWRENCE W., C.P.A.; 222 Stovall Professional Bldg.
 CARTER, SYLVANUS J., C.P.A.; Bigham & Carter, 52 Western Union Bldg.
 CARTY, T. VAN RHYN, C.P.A.; 416 Tampa St.
 CASE, MILTON E., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
 CHIVE, THEODORE F., C.P.A.; M. A. Montenegro & Company, P.O. Box 789
 COLE, ROGER W., C.P.A.; 807 Tampa Theatre Bldg.
 COLLINS, ALFRED E., C.P.A.; 305 Morgan St.
 COMPTON, JACK T., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.
 COWLES, FRANK L., C.P.A.; Pentland & Cowles, 302 Wallace S. Bldg.
 CRAIG, T. E., C.P.A.; Pentland & Cowles, 302 Wallace S. Bldg.
 DARBY, CHARLES D., C.P.A.; 807 Tampa Theatre Bldg.
 DARBY, RICHARD E., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.
 EASTLAND, MARK W., JR., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
 EDWARDS, CLIFFORD A., C.P.A.; 302-6 First National Bank Bldg.
 FALSONE, FRANK J., C.P.A.; 1801½ 21st St., P.O. Box 5267
 FOY, HUBERT V., C.P.A.; 807 First National Bank Bldg.
 GLOVER, V. DUDLEY, JR., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
 GUIDA, ANGELO, C.P.A.; 217 N. Franklin St.
 HARVEY, P. J., C.P.A.; Wilkins & Harvey, 304-7 Stovall Professional Bldg.
 HEARING, F. A., C.P.A.; 203 Franklin St.
 HOLLEY, JAMES D. A., C.P.A.; 807 Tampa Theatre Bldg.
 HURST, HARRY E., C.P.A.; M. A. Montenegro & Company, P.O. Box 789
 LADO, FRED FERNANDO, C.P.A.; 807 First National Bank Bldg.
 LEE, FRANK O., JR., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.
 MARKS, DAVID L., C.P.A.; 409 Cass St.
 MEIGHEN, REX., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
 MILLER, DAVID W., C.P.A.; P.O. Box 3285
 MONTENEGRO, M. A., C.P.A.; M. A. Montenegro & Company, 811 Wallace S. Bldg.
 NETSCHER, EDWARD G., C.P.A.; 203 Franklin St.
 PATRICK, RAYMOND V., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.
 QUINN, JIM., C.P.A.; 420 First National Bank Bldg.
 RODGERS, FREDERICK T., C.P.A.; M. A. Montenegro & Company, 811 Wallace S. Bldg.
 ROEHSNER, GEORGE H., C.P.A.; 312 Wallace S. Bldg.
 SCHWARTZ, DAVID M., C.P.A.; 210 S. Franklin St.
 SIMMON, JOHN H., C.P.A.; 909 Ashley St.
 SLAYTON, GEORGE H., C.P.A.; Suite No. 6 Ritter Bldg., 1110½ Franklin St.
 SMITH, J. PAUL, C.P.A.; M. A. Montenegro & Company, 811 Wallace S. Bldg.
 SMITH, WILLIAM MARSHALL, JR., C.P.A.; M. A. Montenegro & Company, P.O. Box 789
 STAFFORD, WILLIAM H., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
 VALDES, ROBERT E., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
 VASS, GEORGE T., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.
 WILKINS, M. L., C.P.A.; Wilkins & Harvey, 304-7 Stovall Professional Bldg.
 ANDREWS, JOHN, P.A.; 911 Elliott St., P.O. Box 3291
 BORCHARDT, MELVIN M., P.A.; 102 N. 13th St.

HENSON, MISS M. GLENN, P.A.; 1103 Cumberland Ave.
 HIGGINS, JOHN W., P.A.; Hillsborough County Budget Board, 304 Tampa St.
 SCHWERTFEGER, GEORGE, P.A.; 605 W. Lafayette St.

VERO BEACH

BAUER, ELMER J., C.P.A.; Indian River Citrus Bank Bldg., P.O. Box 872

WINTER HAVEN

LESTER A. GILBERT, C.P.A.; 502 Philip's Professional Bldg.

WINTER PARK

DUNN-RANKIN, FREDERIC, C.P.A.; Frederic Dunn-Rankin & Company, 206 Park Ave., S.
 FLUNO, ARTHUR S., P.A.; 781 Antoinette Ave.

SOUTHERN AREA

BELLE GLADE

BAMFORD, WALTER C., C.P.A.; Elsberry Bldg.
 RHODES, WILLIAM B., C.P.A.; Elsberry Bldg.

DELRAY BEACH

WINN, W. O., C.P.A.; Love Bldg., P.O. Box 794

FORT LAUDERDALE

COLEMAN, RAYMOND C., C.P.A.; 203-4 Hector Bldg.
 HENSON, J. LEWIS, C.P.A.; 207 Sweet Bldg.
 LINDFORS, CHARLES H., C.P.A.; 119 S. E. 1st Ave.
 MAURER, W. S., C.P.A.; 316 Lang Bldg.
 PHILLIPS, JOSEPH E., C.P.A.; 201 Radio Center Bldg.
 FIELD, FREDERIC T., P.A.; 221 S. E. 2nd Ave.
 LINDFORS, E. C., P.A.; 119 S. E. 1st Ave.

FORT MYERS

ALLEN, GEORGE E., C.P.A.; Allen & Gilliam, 12 Collier Arcade
 GILBERT, DONALD E., C.P.A.; Russell S. Bogue & Company, P.O. Box 471
 GILLIAM, REXFORD W., C.P.A.; Allen & Gilliam, 12 Collier Arcade

HOLLYWOOD

CLENEAY, FRANK B., C.P.A.; 201-3 Morse Arcade
 HARRIS, ROY R., C.P.A.; 117 N. 19th Ave.
 SALTER, ABRAHAM J., C.P.A.; 1943 Hollywood Blvd.
 WOLFE, WILLIAM A., C.P.A.; Morse Arcade

HOMESTEAD

CROUCH, STANLEY H., C.P.A.; 176 S. Krome Ave.

KEY WEST

CURRY, ERIC G., C.P.A.; P.O. Box 309, 518 Southard St.
 RAMSEY, ERNEST A., C.P.A.; 520 Southard St.

GREATER MIAMI

ABESS, LEONARD L., C.P.A.; Abess, Morgan & Altemus, 1620 duPont Bldg.
 ALTEMUS, ROBERT M., C.P.A.; Abess, Morgan & Altemus, 1620 duPont Bldg.
 ANDERSON, K. F., C.P.A.; 235 So. Miami Ave.
 ARNER, W. W., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
 ASHMAN, EDWARD D., C.P.A.; Blumin & Roberts, 420 Lincoln Rd., Miami Beach
 AYERS, CLARENCE R., C.P.A.; 254 Giralda Ave., Coral Gables

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- BEARDEN, RALPH H., JR., C.P.A.; Bearden & Dixon, 1015-17 Langford Bldg.
- BEER, ALBERT J., C.P.A.; 1202 Pan American Bank Bldg.
- BENJAMIN, EDWARD G., C.P.A.; Miami Beach First National Bank Bldg., Miami Beach
- BERNSTEIN, BARNEY, C.P.A.; 406 Congress Bldg.
- BLAKE, ALFRED H., C.P.A.; Room 625, Court House
- BLANTON, EDWARD A., C.P.A.; Graham & Blanton, 840 Ingraham Bldg.
- BLUMIN, HARRY, C.P.A.; Blumin & Roberts, 420 Lincoln Rd., Miami Beach
- BOLGER, JAMES L., C.P.A.; McClain & Bolger, 1517 duPont Bldg.
- BROWN, JAMES J., C.P.A.; 726 Dade Commonwealth Bldg.
- BULLOCK, CLAYTON L., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- BURKE, WILLIAM J., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- CALLAHAN, W. J., C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- CARLSON, MARSHALL F., C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- COHEN, MURRAY G., C.P.A.; 927 Lincoln Rd., Miami Beach
- COLEMAN, MAXWELL L., C.P.A.; 605 Biscayne Bldg.
- CONLON, LYNDON C., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- CONROY, JOHN F., C.P.A.; 900 Ingraham Bldg.
- CONTOPOULOU, CHARLES, C.P.A.; Room 430, 420 Lincoln Rd., Miami Beach
- COOK, ELMER W., C.P.A.; P.O. Box 1708, 344 Federal Bldg.
- COSTAR, CHARLES B., C.P.A.; Charles B. Costar & Co., 901-7 First National Bank Bldg.
- DAVIDSON, WALTER P., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- DAVIS, R. WARREN, C.P.A.; Weber, Thompson & Lefcourt, 217 Shoreland Bldg.
- DESSAINT, LOUIS M., C.P.A.; Smethurst & Parker, 204 Shoreland Bldg.
- DEWHURST, JAMES E., C.P.A.; Bureau of Internal Revenue, P.O. Box 1708
- DILNER, PHILIP W., C.P.A.; 420 Lincoln Rd., Miami Beach
- DIXON, ORVILLE WRIGHT, C.P.A.; Bearden & Dixon, 1015-17 Langford Bldg.
- EBER, VICTOR I., C.P.A.; 1802 Congress Bldg.
- EDWARDS, VIVIAN, C.P.A.; 311 Camilo Ave., Coral Gables
- EPPELSON, CLYDE A., C.P.A.; Clyde A. Epperson Audit Company, 843 Ingraham Bldg.
- ERB, EUGENE T., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- ERWIN, CHESTER D., JR., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- FELD, MAX P., C.P.A.; 310 Langford Bldg.
- FRANCO, MICHAEL J., C.P.A.; Abess, Morgan & Altemus, 1620 duPont Bldg.
- FRIEDMAN, EDWARD, C.P.A.; 1655 Drexel Ave., Miami Beach
- FURMAN, M. G., C.P.A.; 420 Lincoln Rd., Miami Beach
- GILLMAN, LOUIS, C.P.A.; 1224 Ingraham Bldg.
- GLUICK, LEWIS, C.P.A.; 1236 S. W. Seventh St.
- GOLDSTEIN, BENJAMIN B., C.P.A.; 1403 duPont Bldg.
- GOLDSTEIN, IRVIN, C.P.A.; 219 E. Flagler St.
- GOTTLEB, IRVING J., C.P.A.; Roth & Gottlieb, 819 Seybold Bldg.
- GRAHAM, GEORGE G., C.P.A.; Graham & Blanton, 840 Ingraham Bldg.
- GRAHAM, HARRY B., C.P.A.; 1005 Seybold Bldg.
- GRIFFITH, T. T., C.P.A.; 6404 N. E. 5th Ave.
- GROSS, ELMER W., C.P.A.; 3120 Lucaya St.
- GROSS, GILBERT, C.P.A.; Congress Bldg.
- HALL, DAVID W., C.P.A.; 1216 Ingraham Bldg.
- HARRINGTON, ALFRED D., C.P.A.; 316 Federal Bldg.
- HARTMANN, MORTEN F., C.P.A.; 811 S. W. Eighth St.
- HECK, JAMES M., C.P.A.; Ring, Mahony & Arner, 1202 duPont Bldg.
- HEMMINGS, ARTHUR I., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- HENRIQUEZ, NORCOTT S., C.P.A.; Smethurst & Parker, 204 Shoreland Bldg.
- HERZOG, WILLIAM A., C.P.A.; 2611 W. Flagler St.
- HEYWARD, WALTER S., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- HINTON, HARRY L., C.P.A.; 1216 Ingraham Bldg.
- HIRSCH, GEORGE W., C.P.A.; Blumin & Roberts, 420 Lincoln Rd., Miami Beach
- HOCH, JOEL, C.P.A.; 1802 Congress Bldg.
- HURWITZ, ELI, C.P.A.; 223 E. Flagler St.
- JACKSON, JEROME B., C.P.A.; 1514 Congress Bldg.
- JOHNSON, ROLLO H., C.P.A.; 810 Langford Bldg.
- KAISER, JULIUS H., C.P.A.; Williams & Kaiser, 443 Seybold Bldg.
- KANE, C. VERNON, C.P.A.; Horwath & Horwath, 1331 duPont Bldg.
- KANTZLER, MORRIS H., C.P.A.; 420 Lincoln Rd., Miami Beach
- KARO, WILLIAM H., C.P.A.; Bureau of Internal Revenue, P.O. Box 1708
- KELLER, JAMES I., JR., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- KENDALL, PETER C., C.P.A.; Clyde A. Epperson Audit Company, 843 Ingraham Bldg.
- KINDELAN, JAMES W., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- LANDIS, LEO, C.P.A.; Resnek & Landis, 605 Chamber of Commerce Bldg.
- LaSALLE, ATHOS L., C.P.A.; 27 S. W. 7th Ave.
- LEAVY, YALE M., C.P.A.; 1448 N. W. 36th St.
- LEFCOURT, SIDNEY, C.P.A.; Weber, Thompson & Lefcourt, 217 Shoreland Bldg.
- LEONARD, GEORGE B., C.P.A.; Weber, Thompson & Lefcourt, 217 Shoreland Bldg.
- LEVINE, SAUL S., C.P.A.; 420 Lincoln Rd., Miami Beach
- LEVINSON, MACY J., C.P.A.; 229 S. W. 30th Rd.
- LOTTERMAN, LOUIS, C.P.A.; 235 Lincoln Rd., Miami Beach
- LYNCH, THOMAS P., C.P.A.; 1002-3 Pan American Bank Bldg.
- MACTYE, WILLIAM H., C.P.A.; Sharman & Mactye, 1405 First National Bank Bldg.
- MAHLER, ALEXANDER, C.P.A.; 46 N. E. Sixth St.
- MAHLER, JOSEPH, C.P.A.; Post & Mahler, 10 N. E. 3rd Ave.
- MAHONY, JOHN, C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- MANN, ISSIE B., C.P.A.; Morris & Mann, 811 Seybold Bldg.
- MATTHEWS, JOHN A., C.P.A.; 620 Pan American Bank Bldg.
- McCANDLISS, R. W., C.P.A.; 744 Ingraham Bldg.
- McCLAIN, A. H., C.P.A.; McClain & Bolger, 1517 duPont Bldg.
- MERMELL, MAC, C.P.A.; 1016 Langford Bldg.
- MEYER, HARRY H., C.P.A.; 306 N. Miami Ave.
- MILLER, ROLLIN E., C.P.A.; 141 Giralda Ave., Coral Gables
- MORGAN, ROBERT M., C.P.A.; Abess, Morgan & Altemus, 1620 duPont Bldg.
- MORRIS, CLARENCE C., C.P.A.; Morris & Mann, 811 Seybold Bldg.
- MORROW, SYLVESTER J., C.P.A.; Blumin & Roberts, 420 Lincoln Rd., Miami Beach

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- OLSHEN, J. W., C.P.A.; 420 Lincoln Rd., Miami Beach
- OTCHIN, JOSEPH L., C.P.A.; 420 Lincoln Rd., Miami Beach
- PARKER, CHARLES PALMER, C.P.A.; Smethurst & Parker, 204 Shoreland Bldg.
- PARKER, ROBERT, C.P.A.; 2170 N. W. 58th St.
- PEEPLES, J. STEWART, C.P.A.; 811 Seybold Bldg.
- PENNEY, HARRY E., C.P.A.; 804 Seybold Bldg.
- PENTLAND, ROBERT, JR., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- PEREZ, WALDO F., C.P.A.; Bureau of Internal Revenue, P.O. Box 1708
- PERWIN, RICHARD I., C.P.A.; 420 Lincoln Rd., Miami Beach
- POMERANTZ, LEWIS, C.P.A.; 927 Lincoln Rd., Miami Beach
- POST, JOSEPH A., C.P.A.; Post & Mahler, 10 N. E. 3rd Ave.
- PURVIS, HUGH F., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- RADLER, SAUL, C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- RAMSEY, GEORGE J., C.P.A.; 1005 Seybold Bldg.
- RAWLS, BERNARD D., C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- READY, SAMUEL L., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- RESNEK, ABRAHAM, C.P.A.; Resnek & Landis, 605 Chamber of Commerce Bldg.
- RIFE, JOHN W., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- RING, JOHN R., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- RING, R. WARNER, C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- ROBERTS, CHARLES S., C.P.A.; Blumin & Roberts, 420 Lincoln Rd., Miami Beach
- RODMAN, MAX H., C.P.A.; Post & Mahler, 10 N. E. Third Ave.
- ROSENBERG, NATHAN, C.P.A.; 1605 Congress Bldg.
- ROTH, EDWARD S., C.P.A.; Roth & Gottlieb, 819-21 Seybold Bldg.
- ROTH, LOUIS R., C.P.A.; Roth & Gottlieb, 819-21 Seybold Bldg.
- RYAN, ELEANOR M., C.P.A.; Frederic Dunn-Rankin & Company, 1507 Pan American Bank Bldg.
- SALB, CHESTER E., C.P.A.; 1405 First National Bank Bldg.
- SAMMONS, CLEM H., JR., C.P.A.; 316 Post Office Bldg.
- SATHRE, FLOYD M., C.P.A.; 420 Lincoln Rd., Miami Beach
- SATIN, SEYMOUR, C.P.A.; 420 Lincoln Rd., Miami Beach
- SCHAFER, ABRAHAM, C.P.A.; 420 Lincoln Rd., Miami Beach
- SCHUYLER, W. L., C.P.A.; 614 Ingraham Bldg.
- SCHWARTZ, GEORGE, C.P.A.; 235 Lincoln Rd., Miami Beach
- SELDEN, CHARLES B., C.P.A.; 3618 N. E. 2nd Ave.
- SEVERY, EVERETT W., C.P.A.; 4125 N. W. 7th Ave.
- SHARMAN, VICTOR J., C.P.A.; Sharman & Mactye, 1405 First National Bank Bldg.
- SHELDON, FRED M., C.P.A.; Spear & Sheldon, 235 Lincoln Rd., Miami Beach
- SIDEN, NATHAN, C.P.A.; 1403 duPont Bldg.
- SIMKOWITZ, ISIDORE B., C.P.A.; 350 Lincoln Rd., Miami Beach
- SINGER, ARTHUR, C.P.A.; 311 Lincoln Rd., Miami Beach
- SINGER, SEYMOUR, C.P.A.; Weiss & Singer, 420 Lincoln Rd., Miami Beach
- SMETHURST, B. M., C.P.A.; Smethurst & Parker, 204 Shoreland Bldg.
- SPEAR, SIMEON D., C.P.A.; Spear & Sheldon, 235 Lincoln Rd., Miami Beach
- STERNSTEIN, LEWIS, C.P.A.; 420 Lincoln Rd., Miami Beach
- STEWART, BASIL M., JR., C.P.A.; Ring, Mahony & Arner, 1202-13 duPont Bldg.
- STEWART, RICHARD H., C.P.A.; Bureau of Internal Revenue, P.O. Box 1708
- STUZIN, DAVID, C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- TAIT, EDWARD B., C.P.A.; 8015 N. E. 2nd Ave.
- TERRY, LELAND E., C.P.A.; Pan American Bank Bldg.
- THOMPSON, EDGAR B., C.P.A.; Weber, Thompson & Lefcourt, 217 Shoreland Bldg.
- TOMLINSON, ALLEN, 3d, C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- TURNER, WILLIAM H., SR., C.P.A.; P.O. Box 1304
- TYLER, W. J., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- TYTELL, BERNARD, C.P.A.; 404 Calumet Bldg.
- VILLANEUVA, FENOR, G.P.A.; 628 S. W. 16th Ave.
- VROON, JULIUS M., C.P.A.; 234 Biscayne Blvd.
- WALKER, KENNETH D., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- WALTON, WILLIAM O., C.P.A.; 811 Seybold Bldg.
- WALZ, RAY J., C.P.A.; 305 First National Bank Bldg., Coral Gables
- WASSERMAN, SIDNEY, C.P.A.; 420 Lincoln Rd., Miami Beach
- WEATHERS, JOHN C., C.P.A.; Bureau of Internal Revenue, P.O. Box 1708
- WEBB, J. HOWARD, C.P.A.; 706 Chamber of Commerce Bldg.
- WEBER, OTTO F., C.P.A.; Weber, Thompson & Lefcourt, 217 Shoreland Bldg.
- WEINBERG, MORRIS W., C.P.A.; Abess, Morgan & Altemus, 1620 duPont Bldg.
- WEINER, BENJAMIN, C.P.A.; 1428 duPont Bldg.
- WEINER, MILTON, C.P.A.; 3020 S. W. 4th Ave.
- WEISS, EUGENE J., C.P.A.; Weiss and Singer, 420 Lincoln Rd., Miami Beach
- WEISS, PAUL J., C.P.A.; 1002-3 Pan American Bank Bldg.
- WELLISCH, KURT, C.P.A.; 350 Lincoln Rd., Miami Beach
- WELLS, GORDON W., C.P.A.; University of Miami, Coral Gables
- WENER, ABRAHAM B., C.P.A.; 406 Congress Bldg.
- WILEY, C. ARTHUR, C.P.A.; Charles B. Costar & Co., 903 First National Bank Bldg.
- WILLIAMS, ELMO H., C.P.A.; Williams & Kaiser, 443 Seybold Bldg.
- WINTERS, ARTHUR L., C.P.A.; 921 Seybold Bldg.
- WRIGHT, WILLIAM R., C.P.A.; Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg.
- FIELD, WILLIAM H., P.A.; P.O. Box 287, Miami Springs
- GIVEN, A. F., P.A.; 420 Congress Bldg.
- MARKS, CHARLES H., P.A.; 705 Langford Bldg.
- McGEE, F. E., P.A.; P.O. Box 8, Riverside Sta.
- MILLER, GEORGE B., P.A.; 152 N. E. 92nd St.
- NORTON, CLAUD C., P.A.; Volusia County Kennel Club, Inc., 1222 duPont Bldg.
- SAWYER, CLIFTON A., P.A.; 3618 N. E. Second Ave.
- SERGEANT, J. D., P.A.; 907 Ingraham Bldg.

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

WEST PALM BEACH

CALLAWAY, C. C., C.P.A.; 1017 Comeau Bldg.
 COCHRANE, JOHN P., C.P.A.; Cochrane & Cochrane, 505 Comeau Bldg.
 COCHRANE, JOHN P., JR., C.P.A.; Cochrane & Cochrane, 505 Comeau Bldg.
 CURRY, BYRON T., C.P.A.; Shepard & Curry, 309 Citizens Bldg.
 DIVINE, WILBUR F., C.P.A.; 711-13 Guaranty Bldg.
 FISHER, C. W., C.P.A.; 1407-12 Harvey Bldg.
 HART, RALPH M., C.P.A.; 310 Citizens Bldg.
 HIMES, WHITNEY B., C.P.A.; Himes & Himes, 914 Harvey Bldg.
 KEEN, WILLIAM E., C.P.A.; 407 Harvey Bldg.
 SCHROERS, PAUL F., C.P.A.; 315 Acacia Rd.
 SHEPARD, LEE C., JR., C.P.A.; Shepard & Curry, 309 Citizens Bldg.
 WACHA, FRANK A., C.P.A.; Himes & Himes, P.O. Box 1585
 DAWSON, HOLLIS B., P.A.; 313 Datura St.
 DUNN, MOREY, P.A.; 714 Florida Ave.
 GANE, O. A.; P.A.; 211 S. Olive St.

OUT OF STATE

BAKER, L. WARREN, C.P.A.; 1004 Mercantile Bank Bldg., Dallas, Texas
 BALLOU, CHARLES A., JR., C.P.A.; Centro Tecnico de Aeronautica, Av. Marechal Camara 233, 80 andar, sala 8, Rio de Janeiro, Brasil
 COLE, FRED E., C.P.A.; 620 W. O. W. Bldg., Omaha, Neb.
 ELSTON, J. IRA., C.P.A.; 619 First National Bank Bldg., Memphis, Tenn.
 GALLASPY, BEN KEITH, C.P.A.; No. 2 Rector St., New York, N.Y.

GOETZ, HARRY J., C.P.A.; 604 West Maple Ave., Merchantsville, N.J.
 KARSHNER, ROY, C.P.A.; 214 Palmer Bldg., Atlanta, Ga.
 LASKY, MORTIMER, C.P.A.; 713 Citizens Bank Bldg., Norfolk, Va.
 MacWILLIAMS, R. E., C.P.A.; Bureau of Internal Revenue, P.O. Box 1944, Oklahoma City, Okla.
 MOSS, GEORGE L., C.P.A.; University of California, Berkeley, Calif.
 PRINCE, JAMES H., C.P.A.; Suite 557, 800 Peachtree Bldg., Atlanta, Ga.
 ROCHE, QUENTIN C., C.P.A.; University of Dayton, Dayton, Ohio
 RUSSELL, CARLOS L., C.P.A.; Quartermaster School, P.O. Box 179, Camp Lee, Va.
 SENSENEY, CHARLES G., C.P.A.; Room 529, Veterans Administration, Washington, D.C.
 SIGAL, MYER O., C.P.A.; c/o G. Bernd Company, Ocmulgee St., Macon, Ga.
 WARMACK, WILLIAM J., C.P.A.; 5025 42nd St., N.W., Washington, D.C.
 WHITFIELD, GEORGE B., C.P.A.; 141 W. Jackson Blvd., Chicago, Ill.
 BARNES, M. H., P.A.; 1018 Citizens & Southern National Bank Bldg., Atlanta, Ga.
 BOYLE, JOHN C., P.A.; 415 Crozer Bldg., Chester, Pa.
 CHASSEVENT, GEORGES R., P.A.; Room 1917, 342 Madison Ave., New York, N.Y.
 GLUNTS, JAMES D., P.A.; 31 Milk St., Boston, Mass.
 HORWATH, ERNEST B., P.A.; 41 E. 42nd St., New York, N.Y.
 HORWATH, JOHN N., P.A.; 100 W. Monroe St., Chicago, Ill.
 LEPPARD, WILLIAM M., P.A.; 1505 Candler Bldg., Atlanta, Ga.
 SCHWARTZ, MAX, P.A.; 945 Main St., Bridgeport, Conn.
 TOTH, LOUIS, P.A.; 41 E. 42nd St., New York, N.Y.

LAW RELATING TO PRACTICE OF ACCOUNTANCY

Chapter 473, Florida Statutes 1941

473.01	Definition of terms used in chapter.	473.17	Use of "Certified Public Accountants" and "Public Accountants" in firm name.
473.02	"Public Accounting" defined.	473.18	Records, etc., to remain property of accountant.
473.03	State board of accountancy; terms and qualifications.	473.19	Certificates granted to holders from other states.
473.04	Powers and duties of board.	473.20	Revocation of certificates; grounds; procedure.
473.05	Power of board to enjoin violations and to compel obedience to law or regulations.	473.21	Disposition of fees; compensation of board members; disposition of surplus money.
473.06	Organization of board; to keep records.	473.22	Card, sign, etc., as evidence against accountant.
473.07	Meetings of board; quorum.	473.23	Penalty for specific violations.
473.08	Qualifications of applicant for examination.	473.24	Use of titles "Certified Public Accountant" and "Public Accountant"; penalty.
473.09	Application; fee; disposition of fee.	473.25	Practicing without certificate unlawful; penalty.
473.10	Examination of applicants; subjects.	473.26	Each member of firm must have certificate; management of office; practicing under an assumed name; penalty.
473.11	Graduates of Florida universities entitled to take examination.	473.27	Occupational licenses.
473.12	Registration and payment of fees by accountants.	473.28	Public accountants entitled to certificates as Certified Public Accountants.
473.13	Publication of list of accountants.	473.29	Exceptions.
473.14	Temporary certificate.		
473.15	Communications between accountant and client privileged.		
473.16	Unlawful for certificate holder to act as agent for non-resident accountant; exceptions.		

473.01 DEFINITION OF TERMS USED IN CHAPTER.—Wherever the term "certified public accountant" is used in this chapter, it shall be deemed and construed to mean a person holding a certificate to practice as a certified public accountant issued under this chapter, or any law of the State of Florida heretofore in force and effect.

Wherever the term "public accountant" is used in this chapter, it shall be deemed and construed to mean a person holding a certificate of authority to practice as a public accountant issued under the provisions of this chapter or any law of the State of Florida.

Wherever the term "board" is used in this chapter, it shall be deemed and construed to mean the state board of accountancy created under this chapter, unless otherwise specified.

473.02 "PUBLIC ACCOUNTING" DEFINED.—A person, either individually or as a member of a firm or an officer or employee of a corporation, shall be deemed to be engaged in practice of public accounting within the meaning and intent of this chapter.

(1) Who holds himself out to the public in any manner as one who is skilled in the knowledge, science and practice of accounting and as qualified to render professional services as an accountant for compensation; or

(2) Who maintains an office for the transaction of business as a public accountant, or who, except as an employee of a public accountant, practices accounting, as distinguished from bookkeeping for more than one employer; or

(3) Who offers to receive clients to perform for compensation, or who does perform upon behalf of clients for compensation, professional services that involve or require an audit or verification of financial transactions and accounting records; or

(4) Who prepares, signs or certifies for clients, reports of audits, balance sheets and other financial, accounting and related schedules, exhibits, statements, or reports which are to be used for publication or for credit purposes, or are to be filed with a court or other tribunal or governmental agency, or used for any other purpose; or

(5) Who in general, or as an incident to such work, renders professional assistance to clients for compensation in any or all matters relating to accounting procedure and the recording, presentation and certification of financial facts; or

(6) Who prepares for another or signs any statement, schedule, audit, balance sheet, or other document or paper reflecting, or purporting to reflect, the results of an audit or examination of the financial records or books of account of such person, which is used, or intended to be used, for the purpose of obtaining or soliciting any loan or credit. (See Rule 1.)

473.03 STATE BOARD OF ACCOUNTANCY; TERMS AND QUALIFICATIONS. — The governor shall appoint five persons, each of whom shall be a resident of the State of Florida and shall hold a certificate as a certified public accountant issued by the state board of accountancy of this state, and such persons and their successors in office shall constitute the state board of accountancy and shall have and exercise all the powers and authority vested by law in said board.

All appointments to membership upon said board shall be for four years from the termination of the now existing terms. All persons appointed to membership upon said board shall hold office, after the expiration of their respective terms, until their successors are appointed and qualified. All vacancies upon the board shall be filled by appointment by the governor for the unexpired term. No person shall ever be appointed to membership upon such board unless he shall at the time of such appointment be the holder of a certificate as a certified public accountant issued by the board.

473.04 POWERS AND DUTIES OF BOARD. — The board is charged with the responsibility for the administration of this chapter and may design and use a seal, compel the attendance of witnesses, administer oaths, take testimony and receive proofs concerning all matters within its jurisdiction. It shall formulate rules for its guidance, not inconsistent with the provisions of this chapter, and shall print the same for distribution. It shall prescribe a standard of professional conduct and formulate reasonable rules defining unethical practices for persons holding certificates under this chapter. Every person practicing as a public accountant or as a certified public accountant in this state shall be governed and controlled by the rules and standards adopted by the board. (See, standard of professional conduct and rules, at end hereof.)

473.05 POWER OF BOARD TO ENJOIN VIOLATIONS AND TO COMPEL OBEDIENCE TO LAW OR REGULATIONS. — Whenever it shall appear to the board that any person is violating or about to violate the terms and provisions of this chapter, the board may file a bill in equity in its own name, or proceedings in mandamus in the name of the State of Florida, on its own relation, and by its counsel alleging the facts and praying for an injunction or writ of mandamus as the case may be against such persons, partnership, or corporation, and its members, officers, or directors restraining them from further violating, or commanding them to obey, such law.

Upon proper application and showing that the defendant has not registered as required by the terms and provisions of this chapter, or that the defendant is not in good standing under any certificate that may have been theretofore issued, or is violating any of the provisions of this chapter, or that a certificate to practice accountancy as a public accountant or certified public accountant has been denied said defendant, or suspended or revoked, or that this chapter has been or is about to be, or is being violated or disobeyed, which showing may be made by affidavit, the judge of the court wherein the bill shall be filed shall issue a restraining order or alternative writ of mandamus and upon the final hearing shall grant and issue an injunction including a mandatory injunction, or a peremptory writ of mandamus as prayed upon finding the truth and sufficiency of the bill or petition as the case may be.

The court may enforce said injunction or writ of mandamus by punishment for contempt, and by such other writs and process, mesne or final, as are permitted to circuit courts and shall make such other orders or decrees as its discretion and the rules shall require. Such injunction or writ may be limited in time, perpetual or conditional, as

may be necessary and proper to the enforcement of this chapter. The laws of the state now in force, and the rules of the supreme court regulating appeals in similar cases shall apply to appeals in cases brought under this section.

473.06 ORGANIZATION OF BOARD; TO KEEP RECORDS. — The board shall annually elect one of its members as chairman and shall select a secretary, who must be a member of the board. It shall make an annual written report to the governor. It shall keep all applications filed, all documents under oath, a record of the proceedings, and shall maintain a registry of the names and addresses of all persons applying for, and of those receiving, certificates under this chapter, any of which, or a certified copy thereof, shall be prima facie evidence of all matters set forth therein, and shall be admissible in evidence in all of the courts of this state.

473.07 MEETINGS OF BOARD; QUORUM. — Three members of the board shall constitute a quorum at any meeting duly called in accordance with the rules adopted by the board. The board shall hold a meeting at least twice each year, for the purpose of conducting an examination of those who have applied for certificates under this chapter. The time for holding such examinations shall be fixed by the rules of the board and may be changed from time to time, but no such change shall be made unless at least ten days' notice thereof shall have been given to all persons who have applications pending for certificates. The board may meet, for the purpose of holding examinations and conducting other business, at such places in the State of Florida as may be fixed by the board.

473.08 QUALIFICATIONS OF APPLICANT FOR EXAMINATION. — Any person who is a citizen of the United States and a resident of the State of Florida, over the age of twenty-one years, of good moral character and a graduate of a high school with a four years' course of study, or who has had an equivalent education, and who has had not less than three years' experience in the practice of public accounting and who shall otherwise meet the qualifications specified in the rules of the board, shall be entitled to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this state as a certified public accountant. For the purpose of this section, a resident of Florida is defined as one who has resided in this state for at least twelve months immediately preceding the filing of his application. (See Rules 2 and 31.)

473.09 APPLICATION; FEE; DISPOSITION OF FEE. — All persons desiring to receive a permit to practice as a certified public accountant in this state shall file a written application for leave to take an examination before the board and such application shall be upon a form to be prescribed by the board, and shall be signed and sworn to by the applicant. Each applicant shall remit to the board, at the time of filing such application, the sum of twenty-five dollars, which said sum of money shall be retained by, and become the property of the board in the event the applicant is permitted to take an examination. If the application to take the examination shall be denied, the said sum of money shall be returned to the applicant. All moneys received and collected by the board from applicants shall be disposed of in the manner provided by this chapter for the disposition of other funds coming into the hands of said board. (See Rules 3 and 4.)

473.10 EXAMINATION OF APPLICANTS; SUBJECTS. — The board shall conduct examinations by the propounding of questions in writing. The method of conducting the examination and all regulations concerning the same shall be prescribed by the board in rules to be adopted in accordance with this chapter. The board shall prescribe by such rules methods for grading papers, and shall prescribe what shall constitute a passing grade entitling the applicant to a certificate. The examinations shall be in theory of accounts, practical accountancy, auditing, commercial law as affecting accountancy, and such other related subjects as shall be specified by the board. (See Rule 5.)

473.11 GRADUATES OF FLORIDA UNIVERSITIES ENTITLED TO TAKE EXAMINATION. — Any person who has completed a four-year course in accountancy at either of the two Florida universities and, thereafter, completed one year of work in a registered accountant's office shall be entitled to take an examination to become a certified public accountant. (See Rules 2 and 31.)

473.12 REGISTRATION AND PAYMENT OF FEES BY ACCOUNTANTS. — Each person holding a certificate as a certified public accountant or certificate as a public accountant, whether granted under this chapter or under any other law of the State of Florida, shall, between the first day of January and the thirty-first day of March, in each year, notify the board in writing of his present place of residence, the name of any

accountant or firm of accountants by whom he shall then be employed or the name of any firm of which he shall then be a member. At the time of transmitting such information he shall pay to the secretary of the board a registration fee each year in an amount to be established by the board; provided, however, that such registration fee shall not exceed the sum of \$25.00 for any one year.

Thereupon, the board shall issue to such person a registration card showing that such person has duly registered and is entitled to practice in the State of Florida as a certified public accountant or as a public accountant, as the case may be, for said year. If any person holding a certificate as a certified public accountant or as a public accountant shall fail to register and pay the fee annually, within the time and in the manner provided by this Section, then at any time thereafter the board may give notice to such person by registered mail, at his address shown upon the records of the board, requiring such person to register and pay such fee within thirty days after the mailing of such notice. If such person shall fail to register and pay the said fee within the said period of thirty days, the board shall enter an order suspending the certificate of such person, and thereupon such person shall no longer be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until he shall have been reinstated by the board after having registered and paid all delinquent registration fees, as provided in this chapter; provided that if such person shall fail to register and pay such annual fee for a period of five consecutive years, the board may, before reinstating such person, require him to pass an examination prescribed by the board for reinstatement, which examination may be oral or written, in the discretion of the board. (See Rules 7 and 8.)

473.13 PUBLICATION OF LIST OF ACCOUNTANTS. — The board may, in its discretion, establish such rules and regulations as to the publication of lists of persons holding certificates as certified public accountants and public accountants, as may in the judgment of the board be for the best interest of the profession of public accounting in the State of Florida.

473.14 TEMPORARY CERTIFICATE. — The board may, in its discretion, adopt rules and regulations providing for the issuance of temporary certificates to persons for the purpose of enabling such persons to fulfill specific engagements or employments, the contracts for which were entered into beyond the limits of the State of Florida.

No such temporary certificate shall be valid for more than ninety days after its issuance, and no certificate shall cover more than one engagement, and no such certificate shall be issued to any firm or copartnership unless all of the members thereof hold certificates as certified public accountants issued under the laws of another state or certificates as chartered accountants issued under the laws of a foreign country; and no such temporary certificate shall be issued to an individual unless he holds a certificate as a certified public accountant issued under the laws of another state or country, or a certificate as a chartered accountant issued under the laws of a foreign country. Each person applying for a temporary certificate shall pay to the board the sum of ten dollars, which shall be disposed of as other moneys are required to be disposed of under this chapter. (See Rules 9 and 10.)

473.15 COMMUNICATIONS BETWEEN ACCOUNTANT AND CLIENT PRIVILEGED. — All communications between certified public accountants and public accountants and the person for whom such certified public accountant or public accountant shall have made any audit or other investigation in a professional capacity, and all information obtained by certified public accountants and public accountants in their professional capacity concerning the business and affairs of clients shall be deemed privileged communications in all of the courts of this state, and no such certified public accountant or public accountant shall be permitted to testify with respect to any of said matters, except with the consent in writing of such client or his legal representative.

473.16 UNLAWFUL FOR CERTIFICATE HOLDER TO ACT AS AGENT FOR NON-RESIDENT ACCOUNTANT; EXCEPTIONS. — It is unlawful for any person holding a certificate as a certified public accountant or a certificate of authority as a public accountant to act as the representative, agent or manager, in the State of Florida, in connection with the practice of public accounting, of any person not authorized under the provisions of this chapter to practice public accounting in this state, or of any firm or association of persons, unless each member of such firm or association of persons shall be authorized to practice public accounting in this state under the provisions of this chapter; provided, that any certified public accountant or firm of certified public accountants residing beyond the limits of the State of Florida, who was or were represented on June 25, 1931, in the State of Florida, by a representative, agent or manager, shall be

permitted to continue to be represented in this state by such representative, agent or manager, but no new or successor representative, agent or manager in the State of Florida shall be appointed, employed or selected for such certified public accountant or firm of certified public accountants without the approval in writing of the board first being had and obtained. (See Rules 11 and 12.)

473.17 USE OF "CERTIFIED PUBLIC ACCOUNTANTS" AND "PUBLIC ACCOUNTANTS" IN FIRM NAME. — Any firm, every member of which is a certified public accountant, after registering the firm name with the board, may use the designation "Certified Public Accountants" in connection with the firm name.

Any firm, every member and resident manager of which is either a certified public accountant or a public accountant, after registering the firm name with the board, may use the designation "Public Accountants" in connection with the firm name. (See Rules 13, 14, 15 and 16.)

473.18 RECORDS, ETC., TO REMAIN PROPERTY OF ACCOUNTANTS. — All statements, records, schedules and memoranda made by a certified public accountant or a public accountant or by the employee or employees of a certified public accountant or of a public accountant, incident to, or in the course of, professional service to a client, except the reports submitted by such certified public accountant or public accountant to the client, shall be and remain the property of such certified public accountant or public accountant in the absence of an express agreement between the certified public accountant or public accountant and the client.

473.19 CERTIFICATES GRANTED TO HOLDERS FROM OTHER STATES. — The board may, in its discretion, issue a certificate as a certified public accountant to any applicant who holds a valid and unrevoked certificate as a certified public accountant issued by, or under the authority of, another state or political subdivision of the United States, or who holds a valid and unrevoked certificate as a chartered accountant issued by, or under the authority of, a foreign country; provided, the applicant has complied with the provisions of this chapter and the rules of the board. The board shall not be required to issue any certificate under the provisions of this section unless: (1) the original certificate was secured as the result of an examination which in the judgment of the board was the equivalent of the standard established by it, and (2) the applicant has been engaged in the practice of public accountancy in Florida as a full-time employee of a certified public accountant, as defined in this chapter, for a period of two (2) years, and is a resident, having resided continuously in the State of Florida for a period of two (2) years, and (3) the state or country issuing the original certificate grants similar privileges to persons holding certificates as certified public accountants issued under the laws of this state, and, (4) the board is otherwise fully satisfied as to the moral and technical fitness of the applicant. (See Rules 17, 18, 19, 28 and 31.)

473.20 REVOCATION OF CERTIFICATES; GROUNDS; PROCEDURE. — Any certificate to practice as a certified public accountant or as a public accountant may be revoked and cancelled or suspended for a definite period, not to exceed two years, when it shall appear to the board:

- (1) That such person has been guilty of an act described in 473.23; or
- (2) That such person has been convicted of a felony; or
- (3) That the certificate was obtained by fraud or deceit; or
- (4) That such person has been guilty of any fraudulent, wrongful or unlawful act while holding such certificate; or
- (5) That such person was guilty of a fraudulent, wrongful or unlawful act prior to the issuance of the certificate and of which the board did not have knowledge at the time of the issuance of the certificate; or
- (6) That any reason exists which would have justified the refusal of the certificate in the first instance; or
- (7) Because of the commission by the holder of a certificate of any act which renders him unfit to associate with the fair and honorable members of the accounting profession; or
- (8) That such person is an habitual drunkard.

A certificate may be revoked or suspended only by the unanimous vote of all members of the board for a period not to exceed two years for the violation by the holder thereof of any of the rules or canons of professional ethics promulgated by the board.

No certificate shall be revoked or the operation thereof suspended, until after the board shall have had a hearing, at which the person holding such certificate shall be entitled to be present and to be represented by counsel. The board shall prescribe rules and regulations for receiving complaints against any person holding a certificate issued under this chapter and for the filing of charges against any such person by the board itself.

When any such complaint or charge shall be filed, a copy thereof shall be mailed, under the direction of the board, by registered mail, to the person against whom such complaint or charge is made, at the address of such person as shown upon the records of the board; and with such copy of the charge or complaint there shall be transmitted a notice that a hearing thereon will be had before the board at a time and place to be specified, not less than thirty days after the mailing of such notice. The burden of proof of such charges shall rest upon the persons who shall have preferred the same, or upon the board, as the case may be.

At the time fixed for such hearing, or at any adjournment which may be granted by the board, the matter shall proceed to hearing. The board, in its discretion, may be represented by counsel employed by the board. If the complaint or charge shall be sustained, the board may enter an order revoking or suspending the certificate, as provided by this chapter, or may censure the holder of the certificate. If the complaint or charge be not sustained, an order shall be entered by the board exonerating the holder of the certificate. (See Rules 20, 25, 26, 27 and 28.)

473.21 DISPOSITION OF FEES; COMPENSATION OF BOARD MEMBERS; DISPOSITION OF SURPLUS MONEY. — All moneys collected by the board from fees prescribed or authorized to be charged by this chapter, shall be received and accounted for by the board or by the secretary of the board, under its direction. Such moneys shall be deposited in the State Treasury, and the same is hereby appropriated to defray the expenses of administration of this chapter, which shall include the per diem and actual traveling expenses of the members of the board and the secretary in attending official meetings; the salary of the secretary and incidental expenses of administration; the costs of taking testimony and procuring the attendance of witnesses before the board or its committees; office help and clerical help for the chairman of the board; costs of all legal proceedings taken under the provisions of this chapter for the enforcement thereof; costs of educational programs for the benefit of practicing certified public accountants, practicing public accountants and their employees, and all publicity campaigns and activities to inform the public of the character and value of the services rendered by certified public accountants and public accountants. Each member of the board shall be paid a per diem, not to exceed ten dollars (\$10.00) per day, for time actually expended in pursuance of the duties imposed by this chapter; provided, that expenses incurred under this chapter shall not be a charge on any funds of the State of Florida other than those collected as fees under the provisions of this chapter. All bills shall be audited and approved by the board or by a committee of the board appointed for that purpose.

473.22 CARD, SIGN, ETC., AS EVIDENCE AGAINST ACCOUNTANT. — The display of a card, sign, advertisement or directory listing, or the issuance of a letterhead, bearing a person's name as a practitioner of public accounting shall be prima facie evidence in any hearing or prosecution against such person that the person whose name is so carried thereon is responsible for the same and that he is announcing himself thereby to be engaged in the practice of public accounting. In any hearing or prosecution under this chapter, the proof of a single act prohibited by law shall be sufficient, without proving a general course of conduct.

473.23 PENALTY FOR SPECIFIC VIOLATIONS. — Any person:

- (1) Who shall use any other term than certified public accountant or the abbreviation C.P.A. to indicate that he is a public accountant with a specially granted title; or
- (2) Who shall announce by printed or written statement that he holds any membership in any society, association or organization of professional public accountants, unless such society, association or organization has been officially recognized by the board; or
- (3) Who shall, when practicing as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Certified Public Accountants", unless all members of the firm are holders of valid and unrevoked certificates as certified public accountants issued by the state board of accountancy of this state; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the state board of accountancy of this state, when acting as a representative, partner or manager of an individual or firm, properly

qualified to practice public accounting under the laws of a state, or states, other than Florida, may hold out to the public that such individual is or that such individuals are, so qualified; or

(4) Who shall attempt to practice public accounting under an assumed name, or in the name of a corporation; or

(5) Who shall, as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Public Accountants", unless all members of the firm are holders of certificates of authority to practice as public accountants or certificates as certified public accountants within the meaning of this chapter; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the state board of accountancy of this state, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a state or states, other than Florida, may hold out to the public that such individual is, or that such individuals are so qualified; or

(6) Who shall, as an officer of a corporation, permit it to practice public accounting; or

(7) Who holds himself out to the public as a certified public accountant, or who assumes to practice as a certified public accountant, unless he has received and holds a certificate as such from the board; or

(8) Who holds himself out to the public as a public accountant or who assumes to practice as a public accountant unless he has received and holds a certificate of authority from the board; or

(9) Who shall practice, or hold himself out as qualified to practice, as a certified public accountant or as a public accountant after his certificate has been revoked, or during the time that his certificate is suspended; or

(10) Who shall practice, as an individual or as a member of a firm, or who shall permit a firm of which he is a member to practice, as a certified public accountant or as a public accountant, unless a registration card has been duly secured for the current year in accordance with the provisions of this chapter; or

(11) Who shall sell, buy, give, or obtain an alleged certificate as a certified public accountant or certificate of authority or a registration card in any other manner than as provided for by this chapter; or

(12) Who shall attempt to practice as a certified public accountant or as a public accountant under guise of a certificate not issued by the board, or under cover of a certificate obtained illegally or fraudulently; or

(13) Who shall knowingly certify to any false or fraudulent report, certificate, exhibit, schedule or statement; or

(14) Who shall attempt by any subterfuge to evade the provisions of this chapter while practicing public accounting; or

(15) Who shall, as an individual or as a member of a firm or as an officer of a corporation, permit to be announced by printed or written statement, or shall represent verbally, that any report, certificate, exhibit, schedule or statement has been prepared by a certified public accountant or by a public accountant when the person who prepared the same was not such certified public accountant or public accountant, except when such person is the employee of a certified public accountant or public accountant, or firm of certified public accountants or public accountants;

Shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars for each offense or imprisonment in the county jail for a period not exceeding six months.

473.24 USE OF TITLES "CERTIFIED PUBLIC ACCOUNTANT" AND "PUBLIC ACCOUNTANT"; PENALTY.— Any person who shall receive from the board under this chapter, or who shall have heretofore received from the board, a certificate to practice as a certified public accountant, shall be styled and known as a "certified public accountant", and no other person shall assume to use such title or the abbreviation "C.P.A." or any other word, words, letters or figures to indicate that the person using the same is a certified public accountant.

Any person who has heretofore received from the board a certificate of authority to practice as a public accountant shall be styled and known as a "Public Accountant" and no other person, except a certified public accountant, shall assume to use such designation to indicate that such person is entitled to practice as a public accountant in this state.

Any person holding a proper certificate of authority to practice as a public accountant in the State of Florida, and who is in good standing thereunder, and who holds a certificate as a certified public accountant issued by or under the authority of another state or political subdivision of the United States, may use the letters "C.P.A." after his name, provided he shows immediately after such letters that name of the state or political subdivision as aforesaid under whose authority such certificate was issued.

Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than five hundred dollars or imprisonment in the county jail for not more than six months. (See Rule 21.)

473.25 PRACTICING WITHOUT CERTIFICATE UNLAWFUL; PENALTY.

— No person may practice in this state as a certified public accountant or as a public accountant, nor hold himself out to the public as being qualified to practice public accounting, or any phase or branch thereof, in the State of Florida, unless such person shall be the holder of a certificate as a certified public accountant or as a public accountant then in full force and effect under the provisions of this chapter.

Any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars, or by imprisonment in the county jail for not more than six months.

473.26 EACH MEMBER OF FIRM MUST HAVE CERTIFICATE; MANAGEMENT OF OFFICE; PRACTICING UNDER AN ASSUMED NAME; PENALTY.

— It shall be unlawful for any person to engage in the practice of public accounting in this state as a member of a firm unless he shall be the holder of a certificate as a public accountant or a certificate as a certified public accountant, issued by the board. It shall be unlawful for any office of a public accountant or certified public accountant in Florida to be managed by anyone other than a certified public accountant or public accountant, registered as such in Florida; provided, however, that, if on May 1, 1947, any office of a public accountant or certified public accountant was and continues to be managed by a person who is not a certified public accountant or public accountant registered as such in Florida, such person so managing said office shall be permitted to continue managing said office until May 1, 1950. No person shall practice public accounting in this state under an assumed name, and no certificate as a certified public accountant shall ever be granted to a corporation. Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than five hundred dollars or by imprisonment in the county jail for not more than six months. (See Rules 22, 23 and 24.)

473.27 OCCUPATIONAL LICENSES. — Any state, county, or municipal official charged with the duty of collecting occupational taxes and issuing occupational licenses shall not issue to any person an occupational license to practice accountancy unless said person so applying for an occupational license shall produce to said official a registration card for the year in which application is made issued by the State Board of Accountancy showing that said applicant is the holder of a license to practice as a public accountant or as a certified public accountant under the provisions of the laws of this state.

473.28 PUBLIC ACCOUNTANTS ENTITLED TO CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS. — Any person of good moral character who holds a certificate of authority in good standing from the state board of accountancy to practice as a public accountant as his principal occupation pursuant to the provisions of this chapter, and who has been engaged in such practice in this state for a period of ten years next preceding the effective date of this law, may be issued a certificate, under rules prescribed by the board as to qualifications and fitness, to practice as a certified public accountant by the said board upon application therefor made within sixty days after the effective date of this law and payment of the fees and the licenses as required by law; provided, that said rules prescribed by the board as to qualifications and fitness shall be reasonable and any examination required of said public accountants shall be fair and practical and take into consideration the fact that said applicants are of mature age and have dealt only with accounting as usually practiced in the State of Florida; and provided, that absence while serving in the armed forces of the United States or of any of the allied powers shall be construed as such practice for the period of such absence; and provided, further, that the authority of the board to issue certificates as certified public accountants under the provisions of this section shall expire April 1, 1949.

473.29 EXCEPTIONS. — Nothing contained in Sections 473.12, 473.19, 473.21, 473.26-473.28 shall be construed to apply to public bookkeepers or to the occupation of bookkeeping.

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1. In determining whether or not an individual may be unlawfully engaged in the practice of public accounting, the State Board will look at all the circumstances involved in each particular case.

The offering of his services as an independent contractor; the maintenance of an office for performance of work as distinguished from keeping of books and records at the place of business of the employer; the listing of one's name in the telephone and business directories as an accountant; the employment of others as assistants; all are facts tending to show that an individual is engaged in the practice of public accounting as distinguished from serving as a part-time bookkeeper for one or more employers.

That the description of business activities as "Bookkeeping Service"; "Business or Management Consultant"; "Tax Accountant" and the like, and the avoidance of the names "Public Accountant" and "Certified Public Accountant", merely constitutes a subterfuge to conceal practices which in themselves are in violation of the laws of Florida relating to the practice of public accounting when in fact many of the same services are performed and offered to the public as are legally performed by qualified Certified and Public Accountants.

2. Employment, work and services in any Federal, State, County, District or Municipal Governmental service or agency, does not constitute experience in the practice of public accounting as required under the Act for the purpose of qualifying a person to take the certified public accountant examination. In the case of an applicant who holds a degree in business administration from a recognized college or university with a major in accounting, the board will accept three years of employment as an auditor with the Office of the State Auditor of the State of Florida as the equivalent of the one year of experience required under the law. In the case of an applicant who otherwise meets the qualifications of the board who is employed by the Bureau of Internal Revenue of the United States Treasury Department, the board will accept three years of experience as an examiner, having attained grade nine, with such bureau as the equivalent of one year of experience otherwise required by law, for not more than two of the three required years.

3. Applicants for permission to sit in the regular semi-annual examinations of the board in May and November each year shall be filed with the board not less than sixty days before said examinations take place.

4. The acceptance by this board of an application to sit in any one of its regular semi-annual examinations shall cover the next three regular semi-annual examinations by the board, but the board reserves the right to cancel any such acceptance by issuing notice thereof in writing or by telegraph, or by telephone, not less than twenty-four hours prior to the beginning of any one of the three said examinations.

5. Examinations shall be held in the months of May and November in each year simultaneously, in the cities of Jacksonville, Tampa, and Miami. Notice of the time and place of the examination shall be mailed to each candidate whose application to take the examination shall have been filed with and approved by the board.

Examinations shall be held in the following subjects: (1) Auditing, (2) Commercial Law, (3) Theory of Accounts, and (4) Accounting Practice. All question papers, stationery, etc., furnished by this board shall remain its property and must be returned whether used or not.

Answers to the examination questions, identified by use of the proper question number, must be submitted by the respective candidates on blanks furnished by the board and must be completed in the time allotted for each subject, which will be stated on the examination papers. Answers may be written in pencil or ink; however, credit will not be given for solutions that are illegible.

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Each candidate shall be furnished a numbered identification card upon which he shall sign his name and address and then seal in an envelope and deliver to the examiner in charge. Thereafter the candidate shall identify his answers by noting such numbers on each sheet thereof and in no other manner. The signing of his name, initials or identification mark other than such number shall be sufficient cause for the rejection of his papers.

Reference by any candidate during the examination to books or other matters or the exchange of information with other persons shall be considered misconduct sufficient to bar the candidate from further participation in the examination.

A grade of not less than 75 is hereby prescribed as a passing grade for each subject. If a candidate shall receive a passing grade in all four subjects of the examination he shall upon approval by the board be issued a certificate as a certified public accountant. If a candidate shall receive a passing grade in any two or more of the four subjects of the examination he may be conditioned in the other subject or subjects and may complete his examination in any one or all of the next three consecutive examinations. If such conditioned candidate shall receive a passing grade in the remaining subject or subjects in such next three consecutive examinations, he shall upon approval by the board be issued a certificate as a certified public accountant. Failure to receive a passing grade in such manner within such next three consecutive examinations shall lapse the credit for the subjects passed and the candidate shall then be required to again be examined in all subjects.

The Secretary shall communicate to each applicant in writing the decisions of the board reached in his case, which shall state the grade received on each subject of the examination. After three years the answers may be destroyed in the presence of a majority of the board.

6. Any certificate to practice as a Certified Public Accountant or Public Accountant issued by this board shall be signed by the chairman and by the secretary and by at least one other member of the board, and shall be executed under the seal of the board.

7. Annual registration cards of certified public accountants and public accountants shall be signed by the Chairman and the Secretary of this board, only, and shall have imprinted thereon a likeness of the seal of this board.

8. Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

9. Applications for license to temporarily practice public accounting in the State of Florida shall be made in writing and shall be approved by the quorum of the members of the board.

10. Temporary licenses to practice as a public accountant shall be signed by the Chairman and Secretary of this board, only, and shall have imprinted thereon a likeness of the seal of this board.

11. Out-of-State Accountants and/or firms of Accountants practicing in the State of Florida, in accordance with the provisions of Section 473.16 shall show on their business stationery the name and address of his or their representative, agent or manager, in the State of Florida.

12. The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

13. Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

14. The business stationery of firms practicing public accountancy in Florida under Section 473.17 of this law, shall show thereon the names of all members of the firm.

15. The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered account-

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ants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

16. The use of letters or terms descriptive of a practitioner's accounting qualifications, other than the terms "Certified Public Accountant" or "Public Accountant" as provided by law, is prohibited. Typical terms prohibited under this rule are: "Registered Accountant"; "Licensed Accountant"; "Certificate No."; and/or "State Certificate.".

17. No certificate as Certified Public Accountant shall be issued to any person under the provisions of Section 473.19 unless the person applying for such certificate shall, at the time of making application for such certificate, reside in the State of Florida.

18. Applications for reciprocal certificates to be issued under Section 473.19 of the law, must be accompanied by a fee of \$25.00 to cover cost of certificate, postage, etc.

19. Applications for certificates shall be made in writing and may be approved by a quorum of the members of the board.

20. Section 1: If the board should learn, or if it should be called to the attention of the board, that grounds exist or might exist for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant or as a Public Accountant, said board shall investigate such grounds, and if the board shall be of the opinion that a reasonable basis exists for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant, or as a Public Accountant, the board shall file a charge against the person holding such certificate, which charge shall generally set forth the facts constituting the alleged ground or grounds for the revocation, cancellation or suspension of such certificate, and said charges shall be signed by the Chairman and Secretary of the board, or by any three members thereof, and when any such charge shall have been filed, a copy thereof, signed in the same manner as the original, shall be mailed by registered mail to the person against whom such charge is made at the address of such person as shown upon the records of the board, together with a notice signed by the Chairman and Secretary of the board, or by any three members thereof, that a hearing will be had before the board at a time and place to be specified not less than thirty days after the mailing of such notice.

Section 2: In the event that anyone other than a member of the State Board of Accountancy should send to or file with the board a written complaint setting forth facts which constitutes or which might constitute grounds for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant, or as a Public Accountant, the board shall investigate such complaint and, if it finds that a reasonable basis exists for the revocation, cancellation or suspension of any such certificate under the provisions of Section 473.20, Florida Statutes 1941, the board may either file a charge and send notice to the holder of any such certificate in accordance with the provisions of Section 1, hereof, or the board may send by registered mail a copy of such complaint received by the board to the holder of such certificate, together with a notice that a hearing thereon will be had before the board at a time to be specified, not less than thirty days after the mailing of such notice; and, if a copy of such complaint received by or filed with the board is sent to the person against whom such complaint is made, the copy so sent need not contain the original signature of the person making such complaint, but such copy shall be certified as being a true and correct copy of the original complaint by the Chairman and the Secretary of the board, or by any three members thereof.

21. The use of letters or terms descriptive of a practitioner's accounting qualifications, other than the terms Certified Public Accountant or Public Accountant as provided by law, is prohibited. Typical terms prohibited under this rule are: "Registered Accountant"; "Licensed Accountant"; "Certificate No."; and/or "State Certificate.".

22. Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

23. The business stationery of firms practicing public accountancy in Florida shall show thereon the names of all members of the firm. All firm names shall be registered with the State Board of Accountancy.

24. The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered account-

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ants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

25. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff and any Certified Public Accountant or Public Accountant so doing is guilty of wrongful conduct under the provisions of Section 473.20 of the above named law.

26. Proof of conviction of any crime or offense against the public involving moral turpitude shall constitute prima facie proof of wrongful conduct as provided in Section 473.20, of the above named law.

27. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he had agreed to perform, is deemed guilty of wrongful conduct under the provisions of Section 473.20 of the above named law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of wrongful conduct under the provisions of Section 473.20 of the above named law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of wrongful conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of wrongful conduct as specified in this rule.

28. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of wrongful conduct under the provisions of Section 473.20 of the above named law.

29. Any Certified Public Accountant or Public Accountant is subject to suspension who hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony.

30. All applications, either for admission to practice accountancy, for reinstatement, or for reciprocal certificates, or for any action which the Board is authorized to take pursuant to Chapter 473, Florida Statutes, shall be filed with the Secretary of the Board and shall be acted upon by the Board as promptly as may be. Upon the disposition of such matter, a record thereof shall be made by the Secretary in the official minute book of the Board, and notice of such action shall be promptly sent by the Secretary to the applicant. All such applicants, who shall feel aggrieved by any action of the Board, shall have 15 days after the mailing of the notice of the Board's action by the Secretary in which to petition the Board for a reconsideration of the application. If no such petition is filed within such 15 days, the action of the Board shall be deemed final and shall not be subject to further reconsideration. If such petition is filed within said time, it shall be promptly acted upon by the Board, and the disposition thereof shall, if such a petition is denied, be deemed final and shall not be subject to further consideration.

31. Wherever, in the law governing this Board or in these rules, any person subject thereto is required to have spent a year of employment with a Certified Public Accountant, such term shall be held and understood to mean the performance of services during a week consisting of not less than 40 hours for 52 weeks.

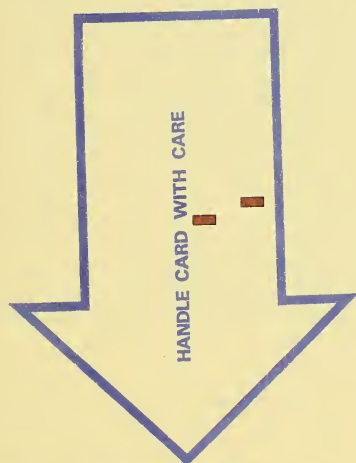
**STANDARDS OF PROFESSIONAL CONDUCT GOVERNING
ACCOUNTANTS LICENSED UNDER CHAPTER 473,
FLORIDA STATUTES 1941 —**

1. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is wrongful conduct under the provisions of Section 473.20 of the above named law.
2. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of wrongful conduct under Section 473.20 if: (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or (b) He fails to report any material misstatement known to him to appear in the financial statement; or (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable to the circumstances.
3. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of being charged with having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of wrongful conduct under Section 473.20 of the above named law.
4. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of wrongful conduct under Section 473.20, of the above named law.

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1) INSERT CARD

IN DATA COLLECTOR



2) RETURN CARD

TO BACK POCKET

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